

# NATIONAL MUNICIPAL REVIEW

JANUARY 1954

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### *Random Conference Pictures . . . .*

Upper left—Karl Detzer, Carl Pforzheimer and William Collins cast approving looks at the 59th National Conference on Government program at Richmond, Virginia.

Above—Sherwood Reeder (second from right) with a group of German municipal experts attending the Conference. The visitors are Fritz Littman (left), Wolfgang Jager and Konrad Simons.

Upper right—Richmond meets Richmond. Mayor Edward E. Haddock of Richmond, Virginia, receives a gold key to Richmond, California, from its mayor, Ed J. J. McKeegan.

Below—Former Governor Charles Edison shakes hands with Cadet Calvin Bailey after Armistice Day Memorial Services at John Marshall High School. With them, left to right, are Dr. Clyde Hickerson, Ed. P. Phillips and Cadet Robert W. Wray.





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## Editorial Comment

### New York's City Administrator

SOMETHING new has been added to the government of New York—a city administrator.

The nation's largest city clearly has the greatest need for competent top management and, not always deservedly, has had one of the most dubious reputations for it.

The world over, Tammany has become a word meaning a voracious appetite for favors, jobs, political plunder, payment of political mercenaries out of the public treasury.

The occasional good mayors and the high-minded actions of the not-so-good mayors have been eclipsed in memory by the antics of the spectacular personality boys who grabbed the next ship to England or chose voluntary exile in Mexico.

New Yorkers have grown a bit cynical, too, over the grandstand plays of Tammany mayors designed to persuade the public that they are unbossed.

Nevertheless, the big city experienced a genuine thrill when, shortly after his election, Tammany-supported Robert F. Wagner, Jr., announced that there would be a city administrator and that this officer would be Luther Gulick, famous authority on public administration, who directed the recent \$2,000,000 management survey of the city's government. Dr. Gulick presumably knows more than anyone else about what is right and what is wrong. It takes six and one-half inches in *Who's Who* to list his accomplishments as an

expert on governmental problems.

It should prove difficult for self-seeking political forces to push around a man of Dr. Gulick's stature as they have been able to do with mayors. The door may well be open for the new administration to demonstrate, in day-to-day conduct and accomplishments, the validity of the administrative proposals made by the Mayor's Committee on Management Survey (directed by Dr. Gulick), the plan of the Temporary State Commission to Study the Organizational Structure of the Government of the City of New York (created by the last legislature at the instigation of Governor Dewey), and the suggestions made during the last year or two by the Citizens Union and other civic forces.

The New York experiment may prove to be the first so-called mayor-administrator plan worthy of establishing a "trend" in large cities which some hasty observers feel they have detected recently.

A chief administrator of a city or any other operation needs adequate management tools, particularly those having to do with finance and personnel. In Philadelphia, Los Angeles and San Francisco—the cities usually cited as indicating the trend—he does not have them. He therefore is not and cannot be a true chief administrator.

New York's experience will merit the careful attention of all interested in good government.



## A Mighty Oak Grows

**I**N 1919 the National Conference on Government turned itself into a mock state constitutional convention, debated reports brought in by specialist committees and put together the National Municipal League's first *Model State Constitution*, published in 1921 and now in its fifth revised edition dated 1948.

Espousal of untried inventions being part of the League's function, the model included the novel idea of providing a legislative council equipped with qualified researchers to explore needs and remedies between legislative sessions and bring in well matured and fact-supported bills.

Kansas in 1933 was first to pick up the idea at the instance locally of Sam Wilson, manager of the Kansas Chamber of Commerce, who stumped the state for it. Kansas' lead was followed by Virginia in 1936 and by Connecticut, Illinois, Nebraska and Pennsylvania in 1937. In the postwar period the move-

ment has accelerated and legislative councils or council-type agencies have been established in 33 states.

Their usefulness has been immense in organizing and publishing orderly information, often in such array that sound policy shows inescapably on the surface. They have likewise developed a fine type of professional research worker adept in practical dealings with legislators although often inhibited from pushing their logic all the way to logical ends.

The original name "legislative council" remains the generic name of such agencies and the official name in two-thirds of the states using them. The Council of State Governments is now the source of the most systematic information about their spread and functioning.

A comprehensive review entitled "The Legislative Council Movement 1933-1953" appears in the *American Political Science Review* for September 1953. Harold W. Davey, of Iowa State College, is the author.

## Jersey Coroner 'High Hats' Job

**N**EW JERSEY has produced a noteworthy episode to point up the REVIEW's November editorial, "Ghosts on the Jersey Ballot," which related that New Jersey counties were still electing coroners although they have no duties and no pay. The Newark *Sunday News* of November 15 reported that John B. Lawrence, a reporter living in Somerville, got some friends to write in his name on their ballots, there being no other nominees. With 21 votes,

he was elected coroner of Somerset County. Thereafter he went forth with a silk hat, frock coat and lantern—and a camera man—to perform the only remaining duty left to him since the law substituted qualified appointive medical examiners for the old elective coroners. This duty was to take charge of dead bodies thrown on the shore from shipwrecks. There being no seacoast to his county, he faithfully searched the Raritan River bank without success.

# The Businessman's Challenge

*Active participation in affairs of the community urged;  
conflict between public interest and self-interest denied.*

By CECIL MORGAN\*

NOT so long ago the voice of the businessman was not very welcome in government. At least it was not at some levels, and that feeling spread widely. As a consequence, after he had been cussed beyond what seemed to him to be all reason, the businessman began to have something of a guilt complex. His statements about public affairs often tended to be more querulous than constructive.

But lately there has been a marked change in attitude, in both the businessman's attitude and that of the public. Some reasons are fairly obvious and others can be speculated upon. Beyond a doubt the businessman's performance during and after the war had much to do with his current stature in the public eye.

One important change in attitude in recent years is that which took place in the businessman's own concept of himself. Instead of avoiding public attention, today he often seeks it. He has grown more articulate. He not only is not timid about giving an account of himself to the public but, as a rule, goes out of his way

to report on his activities. He takes employees and customers and the general public, as well as shareholders, into his confidence regarding his views and his company's policies.

He may not be able to match the oratory of the professional politician, who does the bulk of the work of government, or the latter's ability to capture the spotlight and arouse enthusiasm. I don't mean by this to disparage the professional politician in the least. In fact, I think it might be a good idea if more businessmen could develop their ability to win warm personal response from people. But the businessman does have some special abilities of his own and he can contribute these to government without venturing out onto the partisan political background.

Another change in attitude concerns the businessman's acknowledgment of responsibilities which he may not have thought about too seriously before. For years he has been shouldering a large share of the burden of good causes, particularly in raising funds for a variety of educational, health and welfare activities. He now is ready to do more than to contribute to the local community chest, the TB fund and the Red Cross. But while accepting new responsibilities in theory he comes, in practice, up against this question:

"What can I do? Here I am, a citizen and taxpayer of Richmond—I have a home and family and I am interested in the welfare of this com-

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\*Mr. Morgan, a member of the Council of the National Municipal League, is counsel to the Board of Directors of the Standard Oil Company (New Jersey). This article is the text of Mr. Morgan's address before the Kiwanis Club of Richmond, Virginia, November 9, 1953, during the National Conference on Government in that city. It is reprinted with permission from the *Virginia Municipal Review*, organ of the Virginia League of Municipalities, for November 1953.



munity—but I am no politician, I am busy and other people are running our government.”

I'd like to make a few suggestions, first, of general nature and, later, of specific actions. To begin with I would suggest that the businessman rid himself of several notions. The ones I have in mind are as wrong, it seems to me, as they are widely held. One of them concerns self-interest versus the public interest.

Take, for example, the subject of profits. A good deal of loose talking about profits has tended to make the businessman sensitive about them. To my mind, he is unduly so. Of course, he concentrates on making profits, for they are basic to his company's continuing in operation. Certainly they represent self-interest. But they are fully as basic to the well-being of the community and, hence, fully as basic to the public interest because without them there can be no enterprise, jobs, products, revenues or public services.

Take, for example, the subject of taxes, which are one of a businessman's chief concerns. Now, if a tax cut is obtained at the expense of educational or health or protective services in the community where a company operates, it can be shortsighted indeed. On the other hand, too high taxes can ruin a business, with consequent injury to customers, employees and investors. So here again self-interest is not incompatible with the public interest.

Perhaps we might say that the best goal for the businessman in this respect is a state of balance—balance, that is, between the demonstrated needs of the community on

the one hand and, on the other, the financial means that are available. As in the case of the family, one must consider requirements and desires in the order of their importance and in the sometimes grim light of one's income. Once the basic needs have been met, we can take up the not-so-basic ones in turn. In this connection, two points I would especially like to make are, first, that the good of the community should be our guide and, second, that the good of the community does not compel the sacrifice of convictions or the assumption of disproportionate burdens by the businessman any more than by anyone else. From the standpoint of self-interest coinciding with the public good, why not work for a proper equalization of the tax burden first and efficient and sound expenditure to follow?

#### **Businessmen As Politicians**

Another notion concerns participation in partisan political affairs. A few businessmen are natural politicians. They run for and hold public office and, when they do, more power to them. They have their business affairs in such shape they can give the necessary time to the office. They can contribute much to public life. But some businessmen think they can be simply businessmen in public office. They forget that there is a special skill required to get elected, stay in office and function effectively as a public servant. They forget that government financial affairs are not run on a profit and loss basis, just as politicians often forget simple business concepts of efficiency and financial control.

Here is where we need to pay tribute to the so-called professional politician. (A businessman who lacks certain of his qualities shouldn't, and usually can't, hold office. But whether he wants to or not, or whether he can or not, doesn't detract from his interest in and concern with the conduct of that office, and there is much that he can do.) Most companies shun involvement, as a business organization, in partisan political activities. This is quite natural and proper. We can see, too, why it would be difficult for certain individuals, such as the president or the chairman of a company, to engage in partisan political activity without, in the process, involving the company itself. Not all individuals, however, are so closely identified with the company. And in any event there are many nonpartisan activities which can be undertaken, or activities which we like to feel do not have strong partisan implications.

I suppose that even activity in behalf of what, in theory, is as nonpartisan as an improved city charter could turn out to be partisan in practice. However, such objectives come under the heading of the "good of the community," which was mentioned previously as a pretty good guide for action, and invite the active participation of businessmen.

In addition to the offices which are strongly political, and others which simply may demand more time than the businessman ordinarily can spare out of the 24 hours of a day, there is the area which includes the boards and commissions that oversee education, planning, zoning, recreation and the like. These, too, invite the earn-

est thoughts and the helping hand of the businessman.

Many employees of companies affiliated with Standard Oil Company (New Jersey), for which I work, take part in the activity of such local boards and commissions in the many states in which those companies operate, particularly in the work of the school boards. The policy of Esso Standard Oil Company, for example, which has long been active in the Richmond area, has been to encourage all employees to accept responsibility of this kind. In some situations our affiliates have approved of such activities on company time.

#### Duty to Schools

In this connection, you may be interested in a statement which Jersey Standard, the parent company, circulated among affiliates some time ago. It reads, in part, as follows:

"American business enterprise is aware of its great debt to the public school system of this country, because that system is essential to the survival and growth of business.

"The right and duty of the individual to support our public school system is clear. One such duty is, of course, that of paying taxes. But it seems to us clear that the obligation of each of us as an individual runs beyond mere payment of taxes.

"Over the years many Jersey Standard employees have participated actively in their local school programs. The company would like to see more of its people take an active interest in the problems and opportunities facing the public schools in their own communities. Obviously, the conditions affecting the indi-



vidual's ability to participate in school activities will vary, but our company encourages its employees, as good American citizens, to undertake this important work."

I would like to turn, now, from suggestions of a general nature to some of specific action and supply some answers, if I may, to the question of "What can I do?"

First, the businessman can assist in the recruiting of competent people for specialized jobs in the government. This is a management skill. It comes only with experience and the years. One of the common complaints about the public service concerns the competence of personnel. I think you will find the answer to complaints often running to the effect that, "We do the best we can with what we can get and, if you can get us something better, why don't you?" I echo that query: "Why don't you?"

Second, the businessman can render valuable staff service to government agencies. Of course, very few if any business concerns have experts in every field. But many have experts in some line—economists, engineers, statisticians, specialists in handling and storing materials, purchasing agents and others with special intellectual equipment for special types of work. The technical skills which are thus available can be very useful to local government.

Third, the businessman can contribute money or time, or both, to citizen movements in behalf of such improvements as new city charters, research on administrative questions and the solving of needs for new educational or health or recreational or other facilities. Many a businessman

is, in effect, a successful salesman of goods or services. He may sell, also, a municipal need. What he, himself, cannot contribute, he may get others to supply. He can assist in the organization and functioning of community groups that are dedicated to the improvement of government. I think it would be in order for me to call to your attention, at this point, the National Municipal League. This organization is ever ready, able and willing to aid local citizens with the accumulated factual information, the political experience and the organizational suggestions that will enable groups to function effectively.

#### Aiding Research

The businessman may be a purveyor of facts. It is a pretty sound theory, and one on which the businessman relies in handling his own business, that a study to find facts will lead to a sound policy, investment or program. Why shouldn't that apply to government? And businessmen are often responsible for nonpartisan research organizations that have the confidence of governments and contribute enormously to good government.

Fourth, the businessman can contribute to community management some of the management principles which make a business organization efficient and progressive.

Fifth, the businessman can help the government of his community by attending the meetings at which actions are decided upon by legislative or administrative bodies of local government, or at which such actions are discussed by citizen groups. Even though he may not open his mouth,

the sheer physical evidence of his interest and concern can give a lift. How discouraging it must be to work in an apparent vacuum of public interest. Yet, so often that is just about the situation in which the business of the community is transacted. Then, too, the evidence of citizen interest as attested by physical presence at meetings can act as a wholesome brake upon excesses. Who but selfish interests contact the public officials if you do not do so on a basis of the general interest? Then who should be blamed for poor local government?

#### Letters to Officials

Sixth, the businessman can help through letters to officials and boards, giving suggestions in writing, commending where praise is deserved, or criticizing constructively where criticism is due. He can communicate to the officials and groups and to the public through that great American forum, the newspaper. Time seldom is so scarce but what he can at least "speak up" through a letter of some kind.

These are but a few illustrations of lines of approach which the businessman might consider. They have been suggested as things to do for the good of the community. I'd like to add that they are also things to do for the good of the individual himself.

The company I work for has had some interesting experiences in this respect, in working out a program of helping employees who are approaching retirement to plan the lives they will lead after they quit work. The importance of the security and health aspects of the retirement years

is obvious. But there is growing recognition of the importance of the sense of "belonging," and it has seemed significant to me that one of the most frequently mentioned solutions to this question has been the satisfactions to be derived specifically from community service.

It is a splendid thing to plan on how to serve your community in your older years; but even better, I believe, is to do it before that—better for yourself and your business and your community as a whole.

Your company may be a very large factor in a community. It can be larger in proportion to the amount of thought and time and skills its personnel place at the service of the local government. The community also is often a very large factor in the company. Even if your business is only a small one, its success still depends, to an important extent, upon public policy—which is one reflection of public opinion.

To cultivate a favorable public opinion, it is advisable to identify your business with the public good and one of the best approaches to that is through taking on some of the chores that somebody has to do if local government is to be as good as we would like to have it. It is one of the dependable ways of enhancing employee morale, of creating a favorable labor supply and of doing many other good things.

What I suggest is not wholly altruistic. I spoke earlier of self-interest on the part of the businessman. Why don't we face up to the fact that self-interest of this kind, i.e., the long range, well considered type, is also in the public interest?



# Reduce the Voting Age to 18?

*Shall slogan of 'Old enough to fight, old enough to vote,' prevail over universally accepted age of maturity at 21?*

By HENRY J. ABRAHAM\*

**D**URING the first century and a quarter of our existence few, if any, United States citizens seriously concerned themselves with a question that has suddenly become a rather important one of late: should the voting age be lowered from 21 to 18? Actually not until America's entry into the First World War did the matter command more than passing attention. Since the early legislators in the various states had determined upon 21, that seemed quite good enough for those who followed.

Yet, when the first conscription into military service took place in 1917, not only affected soldiers but civic reformers began to advance the currently so frequently heard slogan, "old enough to fight, old enough to vote!" However, although lip service was paid to that cry by many a political campaigner, the states did not act to lower the voting age and the federal government likewise failed to initiate any action. Nevertheless, the issue had been conceived and from that time hence hardly a major election campaign passed which did not feature a clarion call for a lower voting age, with 18 usually pegged as the "magic" number. After all, the extension of the suffrage to youths of 18 to 21 would

increase the electorate by some 7,000,000 potential votes!

The issue diminished somewhat during the 1930s; the country was faced with far more vital problems. Yet it was raised again and with greater fervor than ever with the outbreak of the Second World War which once more saw United States citizen-soldiers under arms. Somehow, however, only one of the states took final action: Under the leadership of wartime Governor Ellis G. Arnall, then at the height of his popularity, Georgia lowered its voting age to 18, a provision that has been in existence in that state ever since. It was widely expected that at least some states would follow suit. Much talk ensued but no action. After the return of our troops the issue again subsided, yet only temporarily. It was renewed during the 1948 campaign, came to the fore again with the advent of the Korean "police action" and, in particular, in anticipation of the 1952 election battles.

By that time powerful private organizations had begun to throw their weight behind the drive to reduce the voting age, among them such strong veteran groups as the American Legion and the Veterans of Foreign Wars. In anticipation of the presidential elections Democratic National Chairmen Boyle and McKinney called for the vote at 18 long prior to the 1952 national conventions; their calls were echoed by Republi-

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can Chairman Gabrielson. With the Republican National Convention but a few weeks away, Candidate Eisenhower told reporters in Denver, "I believe if a man is old enough to fight he is old enough to vote." Upon his selection in Chicago, General Eisenhower's new national chairman, Arthur Summerfield, immediately reiterated that stand.

### Democrats on Record

Nor were the Democrats to be outdone. On July 1, 1952, Senator Harley Kilgore of West Virginia, ranking member of the Senate Judiciary Committee, introduced a constitutional amendment that would have given voting privileges to all those 18 years of age or over. This constitutional change, which would have applied to both state and federal elections, was approved by the full committee by voice vote and sent to the floor of the Senate where, however, it was lost in the pre-convention adjournment rush. In September, Candidate Stevenson was told by a reporter, during a press conference, that his opponent had come out in favor of giving the vote to 18-year-olds. "How do you feel about it?" queried the reporter. "We had that 18-year-old plan in our platform in Illinois in 1948. I was for it then; I am for it now," replied Mr. Stevenson. The latter's newly chosen national chairman, Stephen Mitchell, seconded that sentiment during the campaign.

Unlike earlier experiences, however, the drive to reduce the voting age did not cease with the termination of the presidential campaign. In

May 1953 President Eisenhower's new Republican national chairman, Leonard W. Hall, announced that both President Eisenhower and Vice President Nixon had enthusiastically endorsed a proposal by Mr. Hall for an intensified campaign to lower the minimum age from 21 to 18 years.

Mr. Hall declared it was his intention to support "all valid proposals in this direction with every effort at my command." In a press release from the Republican National Committee he stated his belief that youth had been more vigorous than older groups in support of President Eisenhower's victorious campaign—probably a valid contention, if we can adhere to statistical evidence based upon various polls.

Chairman Mitchell of the Democratic National Committee lost no time in pointing out that his party, too, was in favor of the movement. Clearly, the issue was no longer a dormant or latent one.

This brings us to the significant question of how the voting age could be lowered legally. There are two primary methods of accomplishing the desired goal: (1) by action of the federal government; (2) by action of the several state governments. In view of the present constitutional *status quo*, the federal government could bring it about only by virtue of a constitutional amendment, such as the one introduced by Senator Kilgore. The various states could act either by amending their constitutions in accordance with individual requirements or, if such is not called for in the basic document, simply by statute. Most



of the states have at least "dabbled" with the problem.

Since 1952-1953 seemed to be an advantageous year for the purpose, and inasmuch as most legislatures of the states meet only in odd years, the writer conducted a survey last fall with the following results:

On the federal level proposed constitutional amendments calling for a lowering of the voting age to 18 for all federal and state elections were introduced in the Committee on the Judiciary in both the Senate and the House of Representatives of the 83rd Congress, which adjourned early in August 1953. While the two measures were accorded bipartisan support in committee, they were not called up for floor action during the session. Presumably they are still "alive" for the second session of the 83rd. In general, there is a feeling among the members of Congress that this is chiefly a state matter which ought to be handled in the same manner as Georgia did a decade ago.

#### Legislative Proposals

Discussion in many state legislatures was lively, indeed, but when all was said and done no state had followed Georgia's lead completely, although a number had either submitted the question to the people in a referendum or were planning to do so. South Dakota, for example, had a referendum question on the lowering of the voting age to 18 on its 1952 presidential ballot. The people rejected it by the tiny margin of 685 votes out of a total of 257,147 cast on the issue! Oklahoma put the same question to its electorate dur-

ing the November 1952 elections, but it was soundly defeated. Missouri's legislature passed a constitutional amendment last year, authorizing reduction of the voting age to 18, which will be submitted to a referendum in November 1954.

Of the remaining 44 states, 34 considered bills or resolutions during the past three legislative sessions. In the vast majority of these the suggested legislation died in committee pigeonholes of the house where it had been introduced. In a few cases it attained varying degrees of the floor stage—as in Idaho, Indiana, Illinois, Kansas, Massachusetts, Montana, Nebraska, North Dakota, Pennsylvania and Wisconsin—but failed to pass either one or both houses. No gubernatorial vetoes are on record.

What of the merits of reducing the voting age from 21 to 18, the latter apparently having become the figure upon which the proponents of the enfranchisement of now non-eligible youth are agreed? The slogan most frequently heard is "Old enough to fight, old enough to vote!" Many a prominent and distinguished personage in public life has resorted to it—*viz.* Messrs. Eisenhower and Stevenson, as already indicated. The late Senator Arthur E. Vandenberg (Republican—Michigan) commented "If young men are to be drafted at 18 years of age to fight for their government, they ought to be entitled to vote at 18 years of age for the kind of government for which they are best satisfied to fight." Norman Thomas, the venerable Socialist leader, voiced the same opinion and add-

ed, "There is certainly no magic in 21 to give wisdom to voters."

Senator Olin D. Johnson (Democrat--South Carolina) volunteered views paralleling those of Senator Vandenberg. Mrs. Eleanor Roosevelt told a press conference during World War II: "If young men are old enough to be trained to fight their country's battles at 18 and 19, and to proceed to the battlefields, I think we must face the fact that they are also old enough to know why we fight this war. If that is so, then they are old enough to take part in the political life of their country and to be full citizens with voting powers." It was chiefly that slogan that prompted Georgia's legislators to lower the voting age.

#### Reasons for Change

While the equating of the privilege of the franchise with the ability to serve in the armed forces and to fight in battle has been the outstanding sloganization of the issue by far, it has by no means been the only one advanced on the part of proponents. Governor Arnall, for example, in asking the Georgia legislature for the vote at 18 advanced that argument merely as "the third" of three reasons why, in his opinion, young citizens of 18 to 21 should be given the ballot. The first reason mentioned by Mr. Arnall was that their fellow citizens "need their participation in public affairs . . . the fresh viewpoint of these unregimented voters, their idealism." The second was that, in his estimation, it was important that young people "exercise their training in citizenship at the earliest opportune time."

He felt strongly that whereas the student population of senior high school age is "deeply conscious of government and anxious to participate in it," a lapse of three or four years between classroom discussion and the exercise of citizenship "has a tendency to produce inertia in the citizen."

Those who oppose a reduction in the voting age have fastened upon the latter and similar arguments by contending that the gap between the departure from high school and the acquisition of the suffrage does not necessarily result in a loss of interest in government and politics, especially not if such an interest has been effectively developed in the schools in the first place. Moreover, it is pointed out that an ever-increasing percentage of young men and women enter college, where courses in government and politics are frequently mandatory. With respect to Mr. Arnall's emphasis upon the desirability of the "fresh young viewpoint," many opponents feel quite acutely that that viewpoint is in dire need of a bit more seasoning. Indeed, some fear that impulsive youth would be more readily inclined to further radical ends. Others fear that such youthful voters would be too unstable, too inconsistent, psychologically unfit for the ballot. One political figure who requested non-attribution commented, "A shot in the veins from youthful voting would be a shot in the dark."

Of necessity, the opponents have to concentrate their fire on the popular and powerful "old enough to fight, old enough to vote" slogan.



They point out that service to the country in a military capacity, with its demands of physical fitness and discipline, and service by suffrage with its demands upon analysis and reasoning, are hardly the same, and that, by no stretch of the imagination, does military service *ipso facto* qualify participants as voters. They argue that since this is a representative form of government, the fighting soldiers and sailors below the age of 21 can make their voices and influences felt through their elders who elect the legislators. Thus, conceding the opponents, the service man is actually represented under our democratic system of government—merely his families will do their utmost to see to it that his legislative wishes are heard and his legislative interests safeguarded.

#### Tradition Plays Part

Finally, the opponents point to the tradition behind 21 as the accepted minimum voting age and to its widespread acceptance throughout the world. All major countries commence their suffrage at 21, some even at a higher age limit, although Australia does automatically enfranchise its servicemen and women, not its non-service 18- to 21-year-olds. They point to its over-all acceptance from the legal point of view, for 21 has, indeed, long been the legal age under common law almost everywhere, including the important days of this country.

Impartial observers recognize, of course, the potency of the "old enough to fight, old enough to vote" slogan. But they also recognize that this is primarily an emotional issue

which is fraught with dangers of exploitation by political demagoguery, despite the fact that a host of its advocates have nothing but the best of intentions on behalf of the conscripted serviceman. The latter is understandably sensitive about his enforced service and, in the time-honored American tradition, is often inclined to blame his government rather than the enemy for his situation. These observers feel rather strongly that the mere presence of necessary qualifications for military service bears no direct relation upon the privilege of the suffrage. A person's body attains full development long before his mind reaches maturity, if ever.

It is acknowledged that no magic attends the age of 21. Somehow, however, it has been universally accepted in the modern civilized world as the suffrage and legal age limitation. A difference of three years may not be a great deal in the span of a lifetime of some 70 years, yet these three years may well constitute the difference between an impulsive and a more closely reasoned decision. Naturally, there is no magic in 21 and many an 18- or 16-year-old boy or girl is capable of infinitely more sane judgment than a 21- or 40-year-old, for that matter. Yet life is filled with the necessity of "line-drawing"; governmental operations are certainly no exception! Drawing the line at 21 may be no more than a necessary evil—yet, in view of all the arguments advanced and the manifold considerations involved, it would seem to the impartial observer that the line has been drawn with considerable validity.

# Tax Rates of American Cities

*A majority of the municipalities reporting in 1952 and 1953 have raised both tax rates and assessed valuations.*

By THE CITIZENS RESEARCH COUNCIL OF MICHIGAN\*

(Formerly Detroit Bureau of Governmental Research)  
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THE accompanying table (pages 19-33) is a statement of tax rates as levied against real and personal property in American cities of more than 30,000 population. This 32nd annual tabulation is made possible through the cooperation of city and county officials, governmental research bureaus, chambers of commerce and related organizations. Of the 409 cities polled, 357, or 87 per cent, returned the questionnaires from which the tabulation was made.

Summary Tables I and II indicate changes in assessed valuation and tax rates since 1952. The trend continues upward, as it has ever since the end of World War II.

Assessed valuations were reported for both 1952 and 1953 by 302 cities, tax rates for the two years were reported by 303 cities, in both cases 74 per cent of the total number of cities.

Ninety-one per cent of the cities reported increases in assessed valuations: 51 per cent reported increases of less than 5 per cent, 17 per cent increases of greater than 15 per cent.

A decrease in valuation was reported by 21 cities or 7 per cent.

A decrease in tax rates was indicated by 86 cities and an additional 32 cities did not increase rates during the two-year period. These two groups comprise 39 per cent of the responding cities. Of course, this is in part accounted for by the fact that 91 per cent of the cities increased their valuations. Twenty-seven per cent of the cities reporting increases in assessed valuation indicated a rise of more than 10 per cent in their tax rates.

The tabulation by cities includes for each of those reporting total assessed valuation, the percentage of total valuation represented by personalty, tax rates and the *estimated* ratio of assessed valuation to current market value. The total tax levy has been multiplied by this estimated ratio to provide an estimate of the total rate on the basis of 100 per cent valuation.

The estimate of the ratio of assessed value to current market value is based on the answer of the person submitting the form to the following question: "In your opinion, what per cent of the current market value of real property is the city (county) assessed valuation?" Since the replies are based on the opinion of the correspondent they may be at variance with the opinion of others in the same community.

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\*This article was prepared under the supervision of the council staff by the Lent D. Upson Fellows in public administration, as part of their field training with the Citizens Research Council of Michigan. The compilation and tabulation of the data were done by Donald A. Woolf, Fred F. Jiacoletti, Robert C. Crawford and J. Morris Hickman.



Population Group*	Number of Cities in Group	Total Tax Rate	No Change	Decrease	Total	Increase		
						0-5%	5-10%	Over 10%
I	5	5	1	1	3	2	1	0
II	13	11	0	2	9	4	3	2
III	23	22	5	9	8	3	3	2
IV	66	52	4	11	37	15	4	8
V	127	96	9	25	62	27	18	17
VI	175	117	13	38	66	26	18	22
Totals	409	303	32	86	185	77	57	51
Per Cent of Cities Reporting		100	11	28	61	25	19	17
Per Cent of Cities Reporting Increase		—	—	—	100	42	31	27

TABLE II  
CHANGES IN ASSESSED VALUATION, 1952-1953—302 CITIES  
Number of Cities Reporting Both Years

Population Group*	Number of Cities in Group	Assessed Valuation	No Change	Decrease	Total	Increase		
						0-5%	5-10%	Over 15%
I	5	5	0	1	4	3	1	0
II	13	12	0	1	11	7	2	2
III	23	21	0	0	21	7	5	7
IV	66	51	2	3	46	26	9	7
V	127	96	2	12	82	53	17	9
VI	175	117	2	4	111	58	27	21
Totals	409	302	6	21	275	154	61	46
Per Cent of Cities Reporting		100	2	7	91	51	20	15
Per Cent of Cities Reporting Increase		—	—	—	100	56	22	17

\*Census Bureau groups are used. Group I includes all cities of 1,000,000 and over; Group II, 500,000 to 1,000,000; Group III, 250,000 to 500,000; Group IV, 100,000 to 250,000; Group V, 50,000 to 100,000. Group VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 but in this study cities under 30,000 are not included.

Variations in this estimate from year to year for a particular city may be caused by the estimate being supplied by different people. This year no 100 per cent estimates were included in the table since experience has shown such estimates are reported primarily because of legal requirements and, generally, no unit of government assesses at 100 per cent of today's market value.

The estimated ratio of assessed valuation to current market value includes both city and county ratios. In those cases where separate assessment by city and county yield different ratios, the percentage reported is a weighted average of the two. It should be noted that the estimated ratio applies only to real property.

Multiplying the assessed valuation by the tax rate to derive the tax levy of a city is not a valid procedure because of varying rates on different classes of property, exemption of certain properties and the fact that special district taxes may affect only part of a city.

Tax collections for 1953 in the 246 cities reporting this figure averaged

96.69 per cent, remaining about the same as last year's figure of 96.40 per cent. The average for property exemptions in the 173 cities reporting was 18.78 per cent.

All tax rate figures reported are based on \$1,000 of assessed valuation. Rates levied by special taxing units, such as park, sanitary or water districts, have been classified under the four general headings with footnotes to give necessary explanations.

It should be remembered that tax rates in themselves are not necessarily an index either of quality or quantity of government, nor do they provide an accurate basis of comparison of governmental costs between cities. One explanation for this is that many cities have substantial sources of income other than the property tax.

Although every reasonable precaution has been employed in the compilation of the tables, it is hoped that any errors found, in addition to comments or suggestions thought helpful, will be reported to the Citizens Research Council of Michigan.

(See following pages for tabulation by cities.)



City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assessment
				City	School	County	State		
Group I (1,000,000 or over)									
1 New York, N. Y.*	7,891,957	\$19,814,318,222	N	33.30	—	—	—	33.30	—
2 Chicago, Ill.*	3,606,436	8,751,206,468	22	19.40	13.04	3.54	N	35.98	—
3 Philadelphia, Pa.*	2,071,606	4,199,533,199	16	17.00	13.25	N	N	30.25	17.24
4 Los Angeles, Calif.*	1,970,358	2,919,401,760	22	18.37	24.29	22.90	N	65.55	16.39
5 Detroit, Mich.	1,849,568	4,592,304,610	34	22.22	10.81	6.14	N	39.17	—
Group II (500,000-1,000,000)									
6 Baltimore, Md.*	949,708	2,712,023,851	34	28.20	—	N	0.60	28.80	21.60
7 Cleveland, Ohio*	914,808	2,279,164,757	28	15.60	12.30	3.20	0.30	31.40	15.70
8 St. Louis, Mo.*	856,796	1,408,475,835	15	18.10	11.90	N	0.70	30.70	16.70
9 Washington, D. C.*	802,178	2,204,347,602	18	21.22†	—	—	—	21.22	15.92
10 Boston, Mass.*	801,444	1,565,666,000	9	51.67	12.50	3.04	3.49	70.70	65.04
11 San Francisco, Calif.*	775,357	1,884,884,826	50	45.71	16.99	N	N	62.70	31.35
12 Pittsburgh, Pa.*	676,806	1,065,173,432	N	22.22	11.75	10.38	N	44.35	23.50
13 Milwaukee, Wis.*	637,392	1,435,773,145	23	17.58	15.81	13.73	0.88	47.50	24.70
14 Houston, Tex.*	596,163	1,172,647,660	37	20.00	12.00	12.91	4.20	28†	13.75
15 Buffalo, N. Y.*	580,132	1,018,780,980	N	22.13	8.27	13.46	N	43.86	30.70
16 New Orleans, La.*	570,445	740,027,755	21	21.50	10.00	5.50	5.75	42.75	12.83
17 Minneapolis, Minn.	521,718	Not Reported	18	—	—	—	—	—	—
18 Cincinnati, Ohio	503,498	1,269,790,040	26	14.62	12.37	4.27	0.30	31.56	17.36

N = None.

— = Figures or breakdown not available.

† = Data applies to 1952 tax year.

‡ = Different assessment ratios or levies were reported. The figure shown is the weighted average (to the nearest integer) of the several ratios.

= Footnote indicated by city number.

See also state notes at the end of tabulation.  
\*New York, N. Y. Separate assessment rates for local improvements are as follows: Manhattan \$1.00, Bronx \$1.10, Brooklyn \$1.40, Queens \$1.40, Richmond \$1.30. Assessment is based on 100% of 1940 value.

†Chicago, Ill. City rate includes: Library \$0.55, TB sanitarium \$0.60, poor relief \$0.99, park district \$3.20, sanitary district \$2.76, forest preserve district \$0.38.

‡Philadelphia, Pa. Intangible personality rate is \$8.00.

§Los Angeles, Calif. County rate includes \$3.41 flood control and \$2.50 water district rates.

||Baltimore, Md. Intangible personality taxed at rate of \$10.00, \$1.875 and \$3.00.

¶Cleveland, Ohio. County rate includes \$0.23 for metropolitan park

district

§Washington, D. C. No intangible personality tax. Realty is taxed at the rate of \$21.50. Tangible personality at \$20. Rate listed is an adjusted figure.

||Boston, Mass. Ratio of assessed valuation to current market value is as follows: commercial 100%, residential 76%, both 92%, outlying districts 68%. Based on analysis of sales between 1-1-52 and 6-30-52.

¶San Francisco, Calif. Personality includes \$663,511,355 taxable at \$1.

||Pittsburgh, Pa. Separate rates are as follows: intangible personality \$10, realty, land \$32, buildings \$16. City rate listed is an adjusted figure.

§Milwaukee, Wis. County rate includes \$0.765 metropolitan sewerage districts.

¶Houston, Tex. County rate includes: flood control \$0.83, navigation \$1.01, school equalization \$0.10.

||Buffalo, N. Y. City rate includes \$1.13 for sewer authority.

¶New Orleans, La. City rate is levied against 86% of assessed valuation and includes \$1.00 debt retirement, \$5.00 sewerage, water and drainage, and \$3.00 fire and police rates.

City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Asses- ment
				City	School	County	State		
Group III (250,000-500,000)									
19 Seattle, Wash.*	467,591	512,045,066	27	19.10	19.50	12.42	2.18	53.20	13.83
20 Kansas City, Mo.	456,622	748,297,671	39	15.00	17.80	6.70	0.70	40.20	14.07
21 Newark, N. J.	438,776	700,103,000	—	—	—	—	N	77.90	37.39
22 Dallas, Tex.	434,462	948,209,290	26	21.50	13.10	10.60	4.20	49.40	12.84
23 Indianapolis, Ind.*	427,173	714,287,060	44	23.40	20.80	5.90	1.50	51.60	15.48
24 Indianapolis, Ind.*	415,786	872,715,530	33	11.71	23.60	5.74	2.71	43.76	21.88
25 Denver, Colo.	408,442	514,899,220	26	22.50	12.68	10.30	4.20	49.68	17.39
26 Memphis, Tenn.	386,000	634,834,428	15	11.50	6.50	10.50	N	28.50	11.40
27 Oakland, Calif.*	384,576	429,528,490	9	31.12	23.78	23.70	N	78.60	39.30
28 Columbus, Ohio	375,901	747,255,950	22	5.34	11.36	3.50	0.30	20.40	10.20
29 Portland, Ore.*	373,628	642,925,735	25	19.80	22.20	11.50	N	53.50	16.05
30 Louisville, Ky.*	369,129	661,616,862	41	15.00	15.00	5.00	0.50	35.50	14.20
31 San Diego, Calif.*	334,387	—	—	17.40	19.80	20.70	N	57.90	17.37
32 Rochester, N. Y.	332,448	615,114,965	N	19.69	11.51	13.41	N	44.61	22.31
33 Atlanta, Ga.	331,314	689,276,037	39	25.00	—	22.75	—	47.75	—
34 Birmingham, Ala.	326,037	358,972,529	32	11.50	6.50	11.50	6.50	36.00	14.40
35 St. Paul, Minn.	311,349	Not Reported	—	—	—	—	—	—	—
36 Toledo, Ohio*	303,616	739,313,390	27	3.45	13.48	3.17	0.30	20.40	6.73
37 Jersey City, N. J.	299,017	490,368,000	9	—	—	—	—	74.50	41.72
38 Fort Worth, Tex.*	278,778	509,229,060	27	19.90	11.00	8.50	7.20	46.60	20.04
39 Akron, Ohio*	274,605	619,000,000	23	10.87	14.98	3.15	0.30	29.30	14.65
40 Omaha, Neb.*	251,111	512,539,426	27	14.60	18.85	2.75	8.04	44.24	26.54
41 Long Beach, Calif.*	250,767	431,069,880	22	18.84	26.72	16.99	N	62.55	18.77
Group IV (100,000-250,000)									
42 Miami, Fla.*	249,276	440,216,810	28	23.76	17.50	11.50	—	52.76	—
43 Providence, R. I.	248,674	855,873,275	45	31.00	N	N	N	31.00	21.70
44 Honolulu, T.H.	248,340	486,823,477	N	—	—	—	—	16.33	9.80
45 Dayton, Ohio	243,872	Not Reported	—	—	—	—	—	—	—
46 Oklahoma City, Okla.	243,504	245,882,969	18	20.01	29.62	8.88	N	58.51	12.87
47 Richmond, Va.	230,310	614,625,039	16	22.00	—	—	—	22.00	15.84
Akron, Ohio. City rate includes \$0.266 for metropolitan park dis-									

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

19 Seattle, Wash. County rate includes \$3.00 for port authority.

23 Indianapolis, Ind. City rate includes \$0.54 for township.

24 Oakland, Calif. City rate includes: water and sewer, \$3.700; park, mosquito and flood control, \$0.717.

37 Portland, Ore. City rate includes \$2.60 port of Portland rate. State rate for tangible personality is \$5.00.

38 Omaha, Neb. Intangible personality total of \$184,032,814 is not included. Intangible personality rates are as follows: money \$2.50, stocks and bonds \$8.00. School rate includes \$1.60 for Omaha University.

City rate includes \$0.40 for utilities.

41 Long Beach, Calif. City rate includes \$2.500 metropolitan water authority, \$3.411 flood control district and \$1.724 sanitation district.

City rate includes \$1.00 drainage rate.

46 Akron, Ohio. City rate includes \$0.256 for metropolitan park district.



City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
48 Syracuse, N. Y.	220,583	374,984,018	5	29.48	—	17.44	N	46.92	32.84
49 Norfolk, Va.	213,513	Not Reported							
50 Jacksonville, Fla.	204,517	215,139,200	29	11.70	—	—	—	—	—
51 Worcester, Mass.	203,486	331,255,700	7	31.90	15.40	1.63	0.07	50.00	35.00
52 Tulsa, Okla.	182,740	238,872,756	15	12.41	22.68	7.98	N	58.07	13.27
53 Salt Lake City, Utah*	182,121	220,635,476	28	20.55	25.35	8.90	3.60	58.40	11.10
54 Des Moines, Iowa	177,965	201,410,460	22	27.56	44.60	14.23	0.47	86.86	22.59
55 Hartford, Conn.*	177,397	533,172,000	29	24.00	13.28	0.72	N	38.00	—
56 Grand Rapids, Mich.	176,515	Not Reported							
57 Nashville, Tenn.	174,307	272,113,136	21	22.00	—	20.00	N	42.00	21.00
58 Youngstown, Ohio*	168,330	385,820,217	27	4.70	16.20	3.00	0.30	24.20	12.10
59 Wichita, Kan.*	165,279	363,037,294	52	22.95	23.08	17.06	1.51	64.60	18
60 New Haven, Conn.	164,443	406,628,893	30	21.46	13.49	0.55	N	35.50	17.75
61 Flint, Mich.	163,143	376,494,070	23	10.00	16.60	5.90	N	32.50	15.60
62 Springfield, Mass.	162,399	327,438,108	12	31.51	18.29	—	N	49.80	—
63 Spokane, Wash.	161,721	160,834,107	26	16.60	17.10	8.00	2.80	44.00	19.86
64 Bridgeport, Conn.*	158,709	377,953,370	40	26.38	10.46	0.26	N	37.10	—
65 Yonkers, N. Y.	152,793	370,148,625	N	36.96	—	—	—	36.96	22.18
66 Tacoma, Wash.*	143,673	108,183,878	—	19.65	23.30	23.25	2.23	68.43	15.74
67 Paterson, N. J.*	139,336	193,044,705	12	22.28	24.46	3.96	N	56.70	24.38
68 Sacramento, Calif.*	137,572	234,730,840	27	21.30	25.60	21.80	N	68.40	36.25
69 Albany, N. Y.*	134,996	238,058,449	N	20.06	10.24	15.51	N	41.22	41.22
70 Charlotte, N. C.	134,042	357,505,540	34	10.69	4.11	—	—	14.80	7.40
71 Gary, Ind.*	133,911	188,980,910	49	26.80	27.90	7.20	1.50	63.40	19.02
72 Fort Wayne, Ind.*	133,607	235,500,000	45	21.80	18.30	7.40	1.50	49.00	27
73 Austin, Tex.	132,459	—	—	19.90	10.20	10.30	4.20	44.00	15.61
74 Chattanooga, Tenn.	131,041	194,256,744	11	19.20	—	20.40	N	39.60	13.86
75 Erie, Pa.	130,803	330,051,310	10	6.50	8.00	10.00	N	24.50	18.62
76 El Paso, Tex.	130,485	204,316,670	31	17.50	13.20	9.50	4.20	44.40	16.87
77 Kansas City, Kan.	129,553	—	46	35.16	34.71	11.87	1.51	82.75	12.41
78 Mobile, Ala.	129,009	Not Reported							

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>a</sup>Salt Lake City, Utah. City rate includes \$1.75 water levy and \$0.30 mosquito abatement levy.

<sup>b</sup>Hartford, Conn. City rate includes \$1.21 metropolitan district rate and \$0.67 civic institutions rate.

<sup>c</sup>Youngstown, Ohio. City rate includes \$0.10 for township.

<sup>d</sup>Wichita, Kan. Intangible personalty is taxed at 0.5%. City rate includes \$4.609 for municipal university.

<sup>e</sup>Bridgeport, Conn. City rate includes \$2.37 levy for welfare and \$2.39 for debt service.

<sup>f</sup>Tacoma, Wash. County rate includes \$3.00 port of Tacoma rate and \$10.25 metropolitan park rate.

<sup>g</sup>Sacramento, Calif. City rate includes \$5.50 mosquito abatement, \$5.50 port district and \$4.00 flood control rates.

<sup>h</sup>Gary, Ind. City rate includes \$3.37 township, \$1.40 library rate and \$1.56 sanitary district rates.

<sup>i</sup>Fort Wayne, Ind. City rate includes \$1.50 poor relief and \$1.70 library rates.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
79 Evansville, Ind.*	128,636	177,750,220	44	22.90	24.10	6.50	1.50	28	15.40
80 Trenton, N. J.	128,009	176,567,268	19	29.18	26.22	12.14	N	43	29.04
81 Shreveport, La.	127,206	203,160,310	35	16.75	—	—	—	60	10.05
82 Baton Rouge, La.*	125,629	143,713,455	20	11.70	13.60	4.90	5.75	34	12.22
83 Scranton, Pa.*	125,536	98,107,158	N	25.92†	24.50	16.75	N	40	36.97
84 Knoxville, Tenn.	124,769	216,503,234	30	26.40	23.60	—	—	53†	26.47
85 Tampa, Fla.*	124,681	219,308,729	22	22.55	19.55	17.40	N	70	27.35
86 Camden, N. J.	124,555	146,708,000	—	—	—	—	—	—	41.65
87 Cambridge, Mass.	120,740	218,340,500	9	86.45	12.15	—	N	35	24.22
88 Savannah, Ga.	119,638	107,517,627	26	26.00	—	—	—	—	—
89 Canton, Ohio*	116,912	265,966,110	30	3.50	17.80	2.60	0.30	38	9.88
90 South Bend, Ind.	115,911	205,124,750	—	17.80	19.00	7.10	1.50	33	12.10
91 Berkeley, Calif.*	113,805	142,586,105	13	17.90	26.88	23.12	N	52	14.98
92 Elizabeth, N. J.	112,917	146,825,000	—	—	—	—	—	—	—
93 Fall River, Mass.	111,963	124,440,350	12	37.41	16.39	—	N	37	37.91
94 Peoria, Ill.*	111,856	398,377,757	30	9.87	9.75	1.38	N	—	26.49
95 Wilmington, Del.	110,356	196,153,800	N	19.18	5.33	6.50	N	50	—
96 Reading, Pa.	109,320	145,670,550	N	14.00	19.50	8.00	N	40	15.50
97 New Bedford, Mass.	109,189	129,949,675	16	40.07	10.73	—	N	50	16.60
98 Corpus Christi, Tex.	108,287	173,908,099	23	18.00	18.00	15.00	4.20	35	25.40
99 Phoenix, Ariz.	106,818	133,752,206	26	18.50	46.40	10.80	10.00	29	19.32
100 Allentown, Pa.	106,756	202,380,970	N	9.00	14.00	7.00	N	50	24.56
101 Montgomery, Ala.	106,525	75,437,272	29	12.50	3.00	—	—	—	15.00
102 Pasadena, Ala.*	104,377	262,569,385	12	10.80	26.70	21.81	N	20	3.10
103 Duluth, Minn.*	104,511	52,957,679	23	51.58	68.92	40.05	6.49	55	32.62
104 Waterbury, Conn.	104,477	284,055,152	35	36.00	—	—	N	25	41.76
105 Somerville, Mass.	102,351	130,714,000	6	36.89	18.41	—	—	55	19.80
106 Little Rock, Ark.*	102,213	74,126,065	30	11.80	32.00	8.00	—	—	—
107 Utica, N. Y.	101,531	156,360,644	N	24.80	13.97	16.07	N	13	6.73

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.  
 †Evansville, Ind. City rate includes \$0.45 tuberculosis hospital rate,  
 \$1.45 library rate and \$1.40 township rate.  
 ‡Baton Rouge, La. City rate includes sewer tax by districts rang-  
 ing from \$0.70 to \$6.00, and garbage tax by districts ranging from  
 \$3.50 to \$5.00. The rate as listed in the table includes the lower figure.  
 §Scranton, Pa. City rate includes \$6.25 institutional district rate.  
 ¶City rate is a weighted average of \$37 land rate and \$21.15 building  
 rate.

§Tampa, Fla. County rate includes \$0.20 navigation district rate  
 and \$0.50 port district rate.  
 ‡Canton, Ohio. City rate includes \$10 township rate.  
 †Berkeley, Calif. County rate includes \$3.70 utility district, \$63  
 park and \$13 mosquito abatement rates.  
 ‡Peoria, Ill. City rate includes \$97 township, \$63 sanitary dis-  
 trict, \$1.16 park and \$27 airport rate.  
 †Pasadena, Calif. County tax rate includes \$3.41 flood control  
 and \$1.41 sanitation district rates.  
 †Duluth, Minn. County rate includes \$1.879 county school rate.



City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assessment
				City	School	County	State		
Group V (50,000-100,000)									
108 Lynn, Mass.	99,738	140,775,310	11	41.63	17.17	—	N	58.80	75
109 Richmond, Calif.*	99,545	101,446,340	26	25.40	36.94	23.84	N	86.18	44.10
110 Lincoln, Neb.*	98,884	135,901,747	20	14.80	27.88	4.00	7.03	53.71	25
111 Jackson, Miss.	98,271	156,950,184	23	16.50	19.00	14.29	2.00	51.79	50
112 Lowell, Mass.	97,249	110,319,900	10	42.74	15.06	—	N	57.80	23
113 Albuquerque, N. M.	96,815	Not Reported	7	18.15	—	—	—	—	—
114 St. Petersburg, Fla.*	96,738	296,730,909	20	9.20	15.62	18.50	—	36.65	60
115 Madison, Wis.	96,056	277,069,045	20	9.20	15.62	6.91	0.27	32.00	75
116 Glendale, Calif.*	95,702	153,783,000	17	11.30	25.87	20.40	N	57.57	50
117 San Jose, Calif.*	95,280	114,509,920	19	17.38	29.07	18.14	N	64.57	28.79
118 Dearborn, Mich.	94,994	437,226,780	46	15.29	20.00	6.52	N	41.81	40
119 Beaumont, Tex.	94,014	Not Reported	28	8.37	10.28	1.26	N	19.91	32
120 Rockford, Ill.*	92,927	345,480,540	25	13.20	13.81	5.19	N	32.20	50
121 Saginaw, Mich.*	92,918	174,203,850	36	18.70	18.12	6.33	N	43.15	23
122 Lansing, Mich.	92,129	195,757,440	24	27.40	—	—	N	27.40	35
123 Roanoke, Va.	91,921	145,952,641	24	25.05	17.23	9.86	N	52.14	9.59
124 Shenectady, N. Y.	91,785	177,235,305	18	21.27	28.03	14.02	N	63.31	—
125 Fresno, Calif.*	91,669	121,024,985	3	21.52	17.55	10.34	N	49.41	25.32
126 Niagara Falls, N. Y.	90,872	180,523,790	N	14.50	19.00	9.00	N	42.50	—
127 Harrisburg, Pa.	89,544	120,644,260	N	16.50	3.50	7.00	N	27.00	62
128 Winston-Salem, N. C.	87,811	210,831,368	44	24.40	35.55	7.60	1.50	69.05	50
129 Hammond, Ind.*	87,594	129,732,685	—	—	—	—	—	—	—
130 Columbia, S. C.	86,914	Not Reported	—	—	—	—	—	—	—
131 Huntington, W. Va.*	86,353	184,772,070	43	6.10	13.77	4.86	0.10	24.83	30
132 Waco, Tex.	84,706	141,259,380	31	15.50	15.00	—	N	30.50	7.45
133 Sioux City, Iowa	83,991	99,326,235	17	25.45	36.29	13.89	0.47	76.11	15.25
134 Quincy, Mass.	83,835	154,964,700	6	50.80	—	—	N	50.80	27
135 Manchester, N. H.	82,732	128,510,974	27	42.81	0.95	3.24	N	20.32	20.55
136 East St. Louis, Ill.*	82,295	179,659,748	23	13.70	13.70	2.40	N	47.00	40
* = Footnote indicated by city number.									
See also state notes at the end of tabulation.									
137 Richmond, Calif. City rate includes \$2.69 water district and \$2.14 hospital district rates.									
138 Lincoln, Neb. City rate includes \$2.00 sanitary district rate.									
139 St. Petersburg, Fla. City rate varies from \$16.05 to \$18.15 in 4 districts.									
140 Glendale, Calif. County rate includes \$3.41 flood control rate.									
141 San Jose, Calif. County rate includes \$0.48 flood control rate.									
142 Additional tax on land only of \$7.54 for Santa Clara Valley water conservation district.									
143 Rockford, Ill. City rate includes \$1.52 township, \$1.52 sanitary district, \$4.42 park district and \$.59 airport rates.									
144 Saginaw, Mich. City rate includes \$3.20 debt service and school rate includes \$4.00 school debt service.									
145 Fresno, Calif. City rate includes \$.575 mosquito abatement and \$1.156 library rates.									
146 Hammond, Ind. City rate includes \$1.05 township, \$2.96 sanitary district and \$1.95 library rates.									
147 Huntington, W. Va. City rate includes \$.60 park board rate.									
148 East St. Louis, Ill. City rate includes \$1.055 township, \$.50 health district, \$.330 sanitary district and \$.238 park district rates.									

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

109Richmond, Calif. City rate includes \$2.69 water district and \$2.14 hospital district rates.

110Lincoln, Neb. City rate includes \$2.00 sanitary district rate.

114St. Petersburg, Fla. City rate varies from \$16.05 to \$18.15 in 4 districts.

116Glendale, Calif. County rate includes \$8.41 flood control rate.

118San Jose, Calif. County rate includes \$0.48 flood control rate. Additional tax on land only of \$7.54 for Santa Clara Valley water conservation district.

120Rockford, Ill. City rate includes \$1.52 township, \$76 sanitary district, \$42 park district and \$59 airport rates.

122Saginaw, Mich. City rate includes \$3.20 debt service and school rate includes \$4.00 school debt service.

125Fresno, Calif. City rate includes \$575 mosquito abatement and \$1.156 library rates.

127Hammond, Ind. City rate includes \$1.05 township, \$2.96 sanitary district and \$1.35 library rates.

129Huntington, W. Va. City rate includes \$1.05 township, \$2.96 sanitary district, \$3.30 sanitary district and \$2.88 park district rates.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
137 Newton, Mass.	81,994	226,344,960	5	27.88	16.12	—	N	44.00	—
138 Springfield, Ill.*	81,628	231,974,388	18	9.17	11.78	2.45	N	23.40	—
139 Pawtucket, R. I.	81,436	210,254,680	35	36.00	—	N	N	36.00	25.20
140 Binghamton, N. Y.	80,674	126,069,017	N	27.24	15.54	7.96	N	50.74	30.44
141 Lawrence, Mass.	80,536	90,714,300	10	34.16	19.84	—	N	54.00	—
142 Portsmouth, Va.	80,039	63,115,925	7	25.00	—	—	N	25.00	12.50
143 Columbus, Ga.	79,611	84,943,066	25	16.00	—	—	N	16.00	4.80
144 East Orange, N. J.	79,340	126,612,248	10	25.00	21.87	11.14	N	58.00	29.00
145 Topeka, Kan.*	78,791	129,565,962	40	29.47	19.95	10.11	1.51	61.04	14.04
146 Burbank, Calif.*	78,577	174,156,770	40	15.30	29.35	20.40	N	65.05	22.77
147 St. Joseph, Mo.	78,568	73,130,500	32	18.50	19.30	8.80	0.70	47.30	21.29
148 Springfield, Ohio*	78,508	—	—	6.70	18.20	2.60	0.30	26.80	—
149 Portland, Me.*	77,834	102,631,800	30	37.07	16.82	1.71	N	55.60	33.36
150 Bayonne, N. J.	77,203	148,060,000	—	—	—	—	—	77.00	43.12
151 Altoona, Pa.*	77,177	75,000,000	N	12.00	18.00	14.00	N	44.00	22.51
152 Wilkes-Barre, Pa.*	76,826	83,216,501	6	18.00	21.00	11.20	N	50.20	23.59
153 Davenport, Iowa*	74,599	87,385,337	15	29.00	31.80	12.19	0.43	73.46	14.69
154 Greensboro, N. C.	74,389	Not Reported	—	—	—	—	—	—	—
155 Stamford, Conn.*	74,293	268,961,599	24	36.70	N	N	N	36.70	23.86
156 Amarillo, Tex.	74,246	Not Reported	—	—	—	—	—	—	—
157 New Britain, Conn.	73,726	Not Reported	—	—	—	—	—	—	—
158 Pontiac, Mich.	73,681	174,997,185	34	13.80	14.20	5.76	N	33.76	25.32
159 Evanston, Ill.*	73,641	218,979,505	8	15.82	15.05	4.30	N	35.17	21.10
160 Charleston, W. Va.	73,501	187,146,100	49	4.44	12.17	3.92	0.07	20.60	4.12
161 Troy, N. Y.	72,311	Not Reported	—	—	—	—	—	—	—
162 Cedar Rapids, Iowa*	72,296	110,742,563	27	27.38	39.03	9.02	0.48	74.91	44.95
163 Mount Vernon, N. Y.*	71,899	165,407,260	5	18.45	20.37	8.55	N	47.37	33.16
164 Lubbock, Tex.	71,747	Not Reported	—	—	—	—	—	—	—
165 Santa Monica, Calif.*	71,595	128,825,545	31	21.00	23.07	20.40	N	64.47	29.01

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>137</sup>Springfield, Ill. City rate includes \$1.32 township, \$.59 park, \$.54 sanitary district and \$.60 airport rates.

<sup>138</sup>Topeka, Kan. City rate includes \$3.92 municipal university rate and \$1.45 city library rate. County rate includes \$1.51 county elementary school rate.

<sup>140</sup>Burbank, Calif. County rate includes \$3.41 flood control rate.

<sup>145</sup>Springfield, Ohio. No assessed valuation reported. City rate includes \$0.03 township rates.

<sup>149</sup>Portland, Me. City rate includes \$3.84 debt service and \$3.88 capital improvement rates.

<sup>155</sup>Wilkes-Barre, Pa. County rate includes \$3.00 institution district rate.  
<sup>156</sup>Stamford, Conn. The city is divided into three districts with respective rates of \$36.70, \$31.60 and \$27.10. The amount varies according to the number of municipal services in each district.  
<sup>159</sup>Evanston, Ill. Four school districts have different rates causing variation in the total rate as follows: \$34.72, \$36.18, \$36.34 and \$36.42, for the respective districts.  
<sup>160</sup>Charleston, W. Va. City rate includes \$1.57 public library rate.  
<sup>163</sup>Mount Vernon, N. Y. City rate includes \$2.50 metropolitan water district rate. County rate includes \$3.41 flood control rate.



City	Census 1960	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
166 Augusta, Ga.	71,608	Not Reported							
167 Durham, N. C.	71,311	Not Reported							
168 Racine, Wis.*	71,193	154,942,285	22	12.95	19.06	7.69	0.42	50	20.07
169 Stockton, Calif.	70,853	95,873,200	16	25.00	—	—	N	28	7.00
170 Macon, Ga.*	70,262	74,748,000	40	13.00	—	—	—	33	4.33
171 Charleston, S. C.	70,174	22,851,496	39	62.00	88.00	24.00	—	8	9.92
172 Lakewood, Ohio*	68,071	149,341,707	10	9.10	13.90	3.20	0.30	50	13.35
173 Wichita Falls, Tex.*	68,042	93,192,810	40	19.50	17.90	7.00	4.20	35†	13.35
174 Cicero, Ill.*	67,544	210,189,894	30	14.10	14.48	3.54	N	—	16.04
175 Springfield, Mo.*	66,731	62,929,261	32	15.50	26.50	7.80	0.70	20	32.12
176 Galveston, Tex.	66,568	Not Reported							10.10
177 Bethlehem, Pa.*	66,340	82,814,108	N	17.50	17.50	9.00	N	34	44.00
178 Decatur, Ill.*	66,229	179,281,374	22	8.81	15.40	0.99	N	60	25.20
179 Medford, Mass.	66,113	97,424,200	6	31.14	19.66	—	N	50.80	50.80
180 Chester, Pa.	66,039	67,343,548	N	19.15	22.00	6.50	N	47.65	24.30
181 Raleigh, N. C.	65,679	Not Reported							
182 Waterloo, Iowa	65,198	94,915,928	19	23.82	28.79	7.24	0.48	50	60.32
183 Clifton, N. J.	64,511	95,981,450	10	16.80	28.30	10.00	N	75	54.90
184 Covington, Ky.	64,452	76,066,093	11	16.80	14.70	—	N	60	31.50
185 Alameda, Calif.	64,430	49,830,640	17	19.30	N	54.20	N	24†	73.50
186 Terre Haute, Ind.*	64,214	77,382,430	43	25.00	26.60	9.90	1.50	33	63.00
187 Lancaster, Pa.	63,774	102,778,750	N	9.50	15.50	4.00	N	51†	29.00
188 Pueblo, Colo.*	63,685	64,862,600	14	29.54	27.01	6.30	2.71	40	65.55
189 Oak Park, Ill.*	63,629	177,047,111	12	12.68	17.20	3.54	N	40	26.22
190 Johnstown, Pa.*	63,232	73,223,815	N	15.00	19.00	9.00	N	56†	33.42
191 San Bernardino, Calif.*	63,058	68,334,430	13	15.40	39.40	20.60	N	23	43.00
192 Brockton, Mass.	62,860	88,749,550	10	37.01	17.50	—	N	—	75.40
193 Alexandria, Va.*	61,787	135,000,000	26	28.15	N	—	N	30	34.60
194 Atlantic City, N. J.	61,657	96,937,207	9	40.20	23.00	18.70	N	31	28.15†
195 York, Pa.	59,953	128,860,000	N	7.00	13.50	9.50	N	55†	81.90

\* See footnote indicated by city number.

† See also state notes at the end of tabulation.

<sup>166</sup>Macon, Ga. No school or county rates were reported.  
<sup>168</sup>Wichita Falls, Tex. City rate includes \$3.50 water district rates.  
<sup>169</sup>School rate includes \$3.90 junior college rate.  
<sup>170</sup>Cicero, Ill. City rate includes \$0.76 tuberculosis sanitarium, \$1.68 park district, \$2.76 sanitary district and \$0.38 forest preserve rates.  
<sup>173</sup>Springfield, Mo. No total assessed valuation reported. County rate includes \$3.60 road and bridge and \$4.30 general revenue rates.  
<sup>176</sup>Bethlehem, Pa. The city lies in two counties. The rate listed is

for Northampton County; Lehigh County rate is \$7.  
<sup>180</sup>Decatur, Ill. City rate includes \$4.23 township rates.  
<sup>184</sup>Covington, Ky. City rate includes \$1.47 for bond and sinking fund.  
<sup>186</sup>Terre Haute, Ind. City rate includes \$1.50 township rate.  
<sup>188</sup>Pueblo, Colo. City rate includes \$6.78 special assessments.  
<sup>189</sup>San Bernardino, Calif. County rate includes \$1.80 flood control rate.  
<sup>194</sup>Alexandria, Va. The city rate is a weighted average of a \$27.50 levy on real estate and \$30 on personal property.

City	Census 1960	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
196 Malden, Mass.	59,804	83,563,650	10	39.35	16.65	N	N	67	31.62
197 New Rochelle, N. Y.	59,725	179,200,365	N	21.80	16.50	8.90	N	48	33.50
198 Irvington, N. J.	59,201	83,887,000	N	—	—	—	—	—	—
199 Cleveland Heights, Ohio*	59,141	156,938,688	N	7.80	18.50	3.20	0.30	—	—
200 Wheeling, W. Va.	58,891	170,769,625	38	11.00	23.70	14.30	1.00	60.00	—
201 Muncie, Ind.*	58,479	70,601,255	—	20.20	31.50	4.80	1.50	33	19.14
202 Greenville, S. C.*	58,161	21,707,275	51	63.00	—	19.00	—	5	4.10
203 Hamilton, Ohio	57,951	130,138,580	26	5.55	14.49	2.55	.30	5	11.45
204 Kalamazoo, Mich.	57,704	120,281,800	37	10.90	20.41	5.00	N	38	13.80
205 Passaic, N. J.	57,702	95,300,138	20	24.70	25.10	10.00	N	60	35.88
206 Brookline, Mass.	57,589	162,445,860	5	28.80	12.20	—	N	—	—
207 Port Arthur, Tex.*	57,580	79,999,800	19	18.00	—	—	—	50	9.00
208 Ogden, Utah*	57,112	54,697,168	25	20.25	30.40	8.90	3.60	25	15.79
209 Gadsden, Ala.*	56,725	47,503,421	28	10.00	8.00	15.50	7.50	23	8.28
210 Union City, N. J.	56,537	66,971,000	—	—	—	—	—	56	48.83
211 Lexington, Ky.	55,534	81,636,160	22	14.60	12.70	5.00	—	48†	15.50
212 Cranston, R. I.	55,060	148,938,360	34	30.00	—	N	N	70	21.00
213 Holyoke, Mass.	54,661	85,436,460	6	31.82	11.18	N	N	55	23.65
214 Kenosha, Wis.*	54,368	100,064,430	16	13.57	24.68	15.32	0.43	50	27.00
215 East Chicago, Ind.	54,263	Not Reported	—	—	—	—	—	—	—
216 Pittsfield, Mass.	53,348	104,163,380	8	25.62	16.55	2.42	0.31	50	22.50
217 Asheville, N. C.	53,000	Not Reported	—	—	—	—	—	—	—
218 Green Bay, Wis.*	52,735	110,238,100	18	9.00	17.52	8.25	0.37	51	17.92
219 Sioux Falls, S. D.	52,696	77,498,635	23	22.21	28.10	6.06	N	35	19.73
220 Bay City, Mich.*	52,523	72,528,515	30	22.48	13.50	6.25	N	40	16.89
221 Orlando, Fla.	52,367	99,468,875	21	16.00	33.80	N	N	65	32.37
222 San Angelo, Tex.*	52,098	66,129,125	26	15.50	17.50	8.00	7.20	40†	19.28
223 Laredo, Tex.	51,910	81,405,568	N	24.10	17.00	N	N	80	32.88
224 Joliet, Ill.*	51,601	145,561,001	25	8.26	16.27	1.68	N	—	—
225 McKeesport, Pa.	51,502	Not Reported	—	—	—	—	—	—	—
226 Alhambra, Calif.*	51,359	80,561,780	12	11.95	26.17	21.81	N	35	20.98

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

200Wheeling, W. Va. The rate varies for different classes of property.

The rate is given for Class #1.

201Muncie, Ind. City rate includes \$0.70 township and \$1.60 library rates.

202Greenville, S. C. City rate includes \$6.00 debt service and \$2.00 library rates.

203Ogden, Utah. City includes \$1.75 rate for special assessments.

204Gadsden, Ala. County rate includes \$4.00 county school rate.

226Alhambra, Calif. City rate includes \$1.35 township rate.  
226Green Bay, Wis. City rate includes \$1.52 metropolitan sewer district rate.  
220Bay City, Mich. City rate includes \$2.50 sewerage disposal rate.  
222San Angelo, Tex. School rate includes \$2.50 college rate.  
224Joliet, Ill. City rate includes \$1.82 township, \$1.10 park district and \$0.05 forest preserve rates.  
226Alhambra, Calif. County rate includes \$3.41 flood control and \$1.41 sanitation district rates.

City	Census 1950	Assessed Value	Per Cent. Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Asses- ment
				City	School	County	State		
227 Berwyn, Ill.*	51,280	102,865,101	9	12.24	16.08	3.54	N	31.86	—
228 Lorain, Ohio*	51,202	172,711,835	N	7.39	12.49	2.86	0.30	22.54	18.03
229 South Gate, Calif.*	51,116	55,418,230	28	11.70	24.29	28.37	N	59.86	14.97
230 Jackson, Mich.	51,088	111,678,560	34	10.70	16.57	6.37	N	33.64	13.45
231 Hoboken, N. J.	50,676	80,919,000	—	—	—	—	—	85.20	47.71
232 Aurora, Ill.*	50,576	144,233,009	21	9.79	15.62	1.18	N	26.59	19.41
233 Lima, Ohio	50,246	Not Reported	—	—	—	—	—	—	—
234 Woonsocket, R. I.	50,211	96,161,800	35	30.00	N	N	N	30.00	18.00
Group VI (30,000-50,000)									
235 Warren, Ohio	49,856	117,632,842	21	—	—	—	—	—	75
236 Elmira, N. Y.	49,716	Not Reported	—	—	—	—	—	—	—
237 Dubuque, Iowa	49,671	Not Reported	—	—	—	—	—	—	—
238 Norwalk, Conn.*	49,460	125,688,590	24	28.63	15.93	0.29	—	39.90	19.95
239 Bloomfield, N. J.	49,307	86,683,000	—	—	—	—	—	56.90	27.31
240 Chicopee, Mass.	49,211	54,454,880	6	42.27	13.73	—	—	56.00	—
241 New Castle, Pa.	48,834	53,184,310	N	14.00	20.00	—	—	34.00	11.90
242 Rock Island, Ill.*	48,710	124,957,848	31	9.03	12.49	2.94	N	24.46	—
243 Battle Creek, Mich.	48,666	132,763,260	34	8.80	13.75	5.25	N	27.80	—
244 Muskegon, Mich.*	48,428	116,934,500	37	11.40	14.25	5.98	N	31.63	15.82
245 Ann Arbor, Mich.	48,251	Not Reported	—	—	—	—	—	—	—
246 Compton, Calif.	47,991	49,830,690	18	13.65	36.16	25.49	—	75.31	22.59
247 Fort Smith, Ark.	47,942	—	—	10.75	32.00	9.00	—	51.75	13
248 Lynchburg, Va.	47,727	77,697,848	17	12.00	11.50	—	—	23.50	6.73
249 LaCrosse, Wis.*	47,535	85,648,940	18	11.84	17.70	12.10	0.36	42.00	11.52
250 Haverhill, Mass.	47,280	70,645,200	13	31.45	11.35	—	—	42.80	21.42
251 Waltham, Mass.	47,187	74,883,200	8	35.98	15.42	—	—	51.40	—
252 Royal Oak, Mich.	46,898	69,117,723	12	21.50	29.10	10.00	—	60.60	16.36
253 Anderson, Ind.*	46,820	61,404,365	48	21.10	25.20	6.80	1.50	54.60	18.02

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>227</sup>Berwyn, Ill. City rate includes \$1.42 public health and tuberculosis sanitarium, \$0.78 township, \$2.76 sanitary district, \$0.38 forest preserve, and \$0.90 park district rates. School district rates vary between districts.

<sup>228</sup>Lorain, Ohio. City rate includes \$0.12 township, \$2.59 bond retirement, \$0.43 park and recreation and \$0.60 police and fire pension rates.

<sup>229</sup>South Gate, Calif. County rate includes \$0.77 library, \$3.41 flood control, \$2.30 sanitation district and \$0.40 water district rates.

<sup>232</sup>Aurora, Ill. City rate includes \$0.72 township, \$1.06 road and bridge rates, and \$1.92 levy for forest preserve, sanitary district and

park district. District 131 has lower rate of \$13.75 and a total tax rate of \$24.72.

<sup>233</sup>Norwalk, Conn. City rate includes \$9.30 inner district rate.

<sup>242</sup>Rock Island, Ill. City rate includes \$0.30 township and \$0.95 airport rates.

<sup>244</sup>Muskegon, Mich. City rate includes \$1.00 city debt law. School rate includes \$5.25 levy for debt and improvement.

<sup>246</sup>Compton, Calif. County rate includes \$8.51 special assessments.

<sup>249</sup>La Crosse, Wis. City rate includes \$3.78 debt service and \$0.87 recreation rates.

<sup>253</sup>Anderson, Ind. City rate includes \$1.00 township and \$0.70 special assessment rates.



City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
254 Riverside, Calif.*	46,764	73,243,500	14	12.60	29.59	16.30	—	50	29.25
255 Tuscaloosa, Ala.	46,396	Not Reported							
256 Highland Park, Mich.	46,393	155,089,300	44	15.00	13.95	6.14	—	50	8.00
257 Miami Beach, Fla.	46,282	346,569,050	14	16.00	—	—	—	50	38.42
258 Inglewood, Calif.*	46,185	86,042,730	16	22.95	36.99	16.99	N	50	22.30
259 Everett, Mass.*	45,982	101,084,400	20	26.76	12.76	1.68	3.41	50	19.25
260 Abilene, Tex.	45,570	102,226,730	25	13.00	11.00	11.00	—	55	—
261 Santa Ana, Calif.*	45,533	68,820,570	2	22.98	25.62	14.27	—	—	—
262 Colorado Springs, Colo.*	45,472	61,454,200	30	12.50	22.43	6.61	2.71	43	19.03
263 Tucson, Ariz.	45,454	40,289,522	13	32.17	50.95	14.02	10.00	20	21.43
264 Council Bluffs, Iowa	45,429	82,788,456	9	32.27	42.57	10.60	—	30	25.63
265 Williamsport, Pa.	45,047	Not Reported							
266 Wilmington, N. C.	45,043	Not Reported							
267 Santa Barbara, Calif.	44,913	93,291,185	6	11.90	—	—	—	30	3.57
268 West Hartford, Conn.*	44,402	172,597,910	20	29.50	—	—	—	55	16.23
269 Arlington, Mass.	44,363	68,771,500	6	41.42	16.18	—	—	—	—
270 Elgin, Ill.*	44,223	120,587,194	24	7.51	15.35	1.13	—	—	—
271 North Little Rock, Ark.	44,097	Not Reported							
272 Meriden, Conn.	44,088	93,016,375	31	36.00	—	—	—	60	21.60
273 Montclair, N. J.	43,927	88,033,000	—	—	—	—	—	43	31.06
274 Mansfield, Ohio	43,564	Not Reported							
275 Pensacola, Fla.	43,479	Not Reported							
276 White Plains, N. Y.	43,466	163,584,931	41	17.45	19.92	8.31	—	—	—
277 Hamtramck, Mich.	43,355	119,494,520	51	20.00	11.53	6.76	—	76	29.10
278 Jamestown, N. Y. Fla.*	43,354	63,423,567	N	25.12	21.31	7.36	—	84	45.18
279 West Palm Beach, Fla.*	43,162	94,552,490	12	30.00	19.00	15.88	—	50	32.19
280 Salem, Oregon	43,140	Not Reported							
281 Warwick, R. I.	43,028	108,910,020	19	27.50	—	—	—	60	16.50

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>254</sup>Riverside, Calif. City rate includes \$1.40 flood control rate.

<sup>255</sup>Inglewood, Calif. City rate includes \$3.36 metropolitan water dis-

trict and \$7.59 flood, sanitation, library and west basin water supply

district rates.

<sup>256</sup>Everett, Mass. City rate includes \$1.16 debt service rate.

<sup>257</sup>Santa Ana, Calif. City rate includes \$1.68 flood control, \$0.30

harbor district, \$0.12 mosquito abatement district, \$0.08 cemetery and

\$2.50 metropolitan water district rates. County rate includes \$2.77

sanitation district rate on land only.

<sup>280</sup>Colorado Springs, Colo. School rate includes \$4.44 county school

rate.

<sup>281</sup>Elgin, Ill. The city lies in two counties. The rate listed is for

Kane County. Cook County rate is \$3.54. The city rate in Kane

County includes \$1.82 township, \$0.48 sanitary district and \$0.11 forest

preserve rates. City rate in Cook County includes \$0.58 township rate,

\$0.38 forest preserve rate and \$0.76 tuberculosis sanitarium rates.

School rate in Cook County is \$15.36. Total rate in Cook County is

\$26.30.

<sup>282</sup>West Palm Beach, Fla. Homestead rate is \$5.80 up to \$5,000

valuation. County rate includes \$3.75 special assessment levy.

City	Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
282 West Allis, Wis.*	42,959	129,238,700	42	17.16	11.66	15.70	0.43	41	18.43
283 Fitchburg, Mass.	42,691	63,329,825	16	56.40	—	—	—	—	—
284 Plainfield, N. J.	42,366	71,467,460	13	24.50	33.30	8.60	—	40	26.56
285 Sheboygan, Wis.	42,365	76,900,460	16	13.97	20.22	8.91	0.37	50	21.74
286 Newport News, Va.*	42,358	79,000,897	24	12.90	15.60	—	—	40†	11.40
287 Meridian, Miss.	41,893	Not Reported	—	—	—	—	—	—	—
288 Salem, Mass.	41,880	77,161,650	26	34.22	13.78	—	—	35	4.01
289 San Mateo, Calif.	41,782	123,426,385	9	11.45	—	—	—	35	27.36
290 Rome, New York	41,682	38,322,163	N	34.27	23.98	19.92	—	—	—
291 Vancouver, Wash.	41,664	Not Reported	—	—	—	—	—	—	—
292 Quincy, Ill.*	41,450	130,032,049	49	7.95	9.94	2.49	—	75	15.29
293 Euclid, Ohio	41,396	202,064,624	37	7.50	18.20	3.20	0.30	—	—
294 Perth Amboy, N. J.	41,330	59,398,000	—	—	—	—	—	24	19.03
295 Lake Charles, La.	41,272	Not Reported	—	—	—	—	—	—	—
296 Oshkosh, Wis.	41,084	75,026,575	24	12.72	21.61	4.14	0.83	60	23.52
297 Poughkeepsie, N. Y.	41,023	Not Reported	—	—	—	—	—	—	—
298 Lewiston, Me.	40,974	Not Reported	—	—	—	—	—	60	17.13
299 Greenwich, Conn.*	40,835	241,120,860	14	28.55	—	—	—	—	—
300 Zanesville, Ohio	40,517	Not Reported	—	—	—	—	—	—	—
301 Taunton, Mass.	40,109	41,335,720	6	32.84	15.56	N	N	40	19.76
302 East Cleveland, Ohio	40,047	81,108,248	10	7.60	12.80	3.20	0.30	50	12.45
303 High Point, N. C.	39,973	125,000,000	—	10.69	6.02	—	—	70	13.97
304 Kearny, N. J.	39,952	85,698,000	—	—	—	—	—	56	28.90
305 University City, Mo.	39,892	64,217,700	20	11.60	29.60	9.70	0.70	20	10.32
306 Champaign, Ill.*	39,563	98,158,460	22	8.48	13.30	1.40	—	—	—
307 Richmond, Ind.	39,539	58,689,470	42	18.60	24.20	6.40	1.50	33	16.73
308 Great Falls, Mont.	39,214	85,621,827	—	49.40	23.91	23.68	28.37	20	27.07
309 Tyler, Tex.	38,968	70,153,365	32	14.86	13.34	—	—	45	12.69
310 Waukegan, Ill.*	38,946	132,180,815	22	8.64	15.96	1.69	N	60	15.77
311 Chelsea, Mass.	38,912	46,307,150	9	50.12	20.88	—	—	—	—
312 New Brunswick, N. J.	38,811	50,657,710	17	24.00	27.50	17.10	N	34	23.32

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>282</sup>West Allis, Wis. City rate includes \$1.71 capital improvements

rate.

<sup>286</sup>Newport News, Va. Personal property levy is \$16.90 for city

purpose.

<sup>289</sup>Greenwich, Conn. City rate listed includes school and county pur-

poses. Sewer district rate of \$0.76, included in figure listed, does not

apply to entire city.

<sup>306</sup>Champaign, Ill. City rate includes \$0.30 public health, \$1.09 town-

ship, \$0.15 park district, \$1.20 sanitary district and \$0.12 forest pre-

serve rates. Separate township rate in city is \$2.81. Total rate for

this district is \$24.60.

<sup>310</sup>Waukegan, Ill. City rate includes \$1.52 township, \$0.62 park and

\$0.65 sanitary rates. Separate park district within city has levy of

\$1.54. Total rate for this district is \$27.21.

City	Census 1960	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assessment
				City	School	County	State		
313 Joplin, Mo.*	38,711	32,926,244	42	18.50	31.40	8.00	0.70	25	14.65
314 Kokomo, Ind.*	38,672	53,122,779	42	19.36	26.40	6.35	1.50	30	16.08
315 Monroe, La.	38,572	Not Reported							
316 Yakima, Wash.*	38,482	30,840,680	30	16.00	15.50	10.00	2.50	23	10.12
317 Fargo, N. D.	38,256	Not Reported							
318 Norristown, Pa.*	38,126	24,872,700	N	16.00	30.50	1.50	N	50	24.00
319 Orange, N. J.	38,037	49,900,000						48	31.58
320 Danville, Ill.*	37,864	83,142,143	25	11.96	15.30	1.98	N	75	21.93
321 West New York, N. J.	37,683	49,563,847	10	39.15	32.32	16.86		60	53.00
322 Cumberland, Md.	37,679	72,258,233	28	13.60	7.80	10.90	0.60	60	19.74
323 Newport, R. I.	37,564	91,793,400	42	29.00	N	N	N	50	14.50
324 Bloxi, Miss.	37,425	Not Reported							
325 Moline, Ill.*	37,397	122,460,814	28	8.87	13.25	2.94	N	67	16.79
326 Watertown, Mass.	37,329	68,182,885	7						
327 Muskogee, Okla.	37,289	28,971,304	19	8.32	23.12	11.05		23	11.90
328 Pine Bluff, Ark.	37,162	Not Reported							
329 Independence, Mo.	36,963	32,371,930	25	13.50	24.00	6.70	0.70	30	13.47
330 Wyandotte, Mich.*	36,846	81,511,075	40	14.48	18.66	7.23	N	35	14.14
331 Portsmouth, Ohio*	36,798	72,599,100	17	8.17	11.35	3.08	0.30	75	17.13
332 Spartanburg, S. C.*	36,795	14,057,487	51	61.00	43.00	25.00	N	11	14.19
333 Revere, Mass.	36,763	57,182,500	7	33.19	22.81				
334 Auburn, N. Y.	36,722	57,015,120	N	23.23	13.83	7.37			
335 Fort Lauderdale, Fla.	36,323	156,642,636	11	19.00				40	7.60
336 Hagerstown, Md.	36,260	83,844,000	30	5.00		15.00	0.60	60	12.36
337 Brownsville, Tex.	36,066	Not Reported							
338 Eau Claire, Wis.*	36,058	80,698,115	20	9.31	14.70	10.10	0.36	55	18.96
339 Enid, Okla.	36,017	26,713,010	34	21.50	30.00	7.10		38	22.27
340 Bristol, Conn.	35,961	97,226,790	40	24.56				50	17.23
341 Eugene, Ore.	35,879	Not Reported							
342 Steubenville, Ohio*	35,872	102,178,300	20	6.50	12.35	2.25	0.30	50	10.70

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>as</sup>Joplin, Mo. County rate includes \$3.50 special assessment levy for roads.

<sup>as</sup>Kokomo, Ind. City rate includes \$1.23 township rate.

<sup>as</sup>Yakima, Wash. City rate includes \$1.00 metropolitan park district rate.

<sup>as</sup>Norristown, Pa. Additional taxes of \$5.00 per capita are levied for city purposes and \$5.00 per capita for school purposes.

<sup>as</sup>Danville, Ill. City rate includes \$2.46 township and \$0.90 sanitary

district rates. County rate includes \$0.24 airport rate.

<sup>as</sup>Moline, Ill. City rate includes \$0.67 township, \$0.56 street and bridge and \$0.96 airport rates.

<sup>as</sup>Wyandotte, Mich. County rate includes \$0.30 drainage rate.

<sup>as</sup>Spartanburg, S. C. City rate includes \$1.00 library and \$5.00 special assessment rates.

<sup>as</sup>Eau Claire, Wis. City rate includes \$0.41 library rate. County rate includes \$1.13 city-county health rate.

<sup>as</sup>Steubenville, Ohio. City rate includes \$0.10 township rate.



City	Census 1900	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
343 East Providence, R. I.	35,871	136,852,476	26	19.50	N	N	N	90	17.55
344 Port Huron, Mich.	35,725	Not Reported							
345 Elkhart, Ind.*	35,646	63,067,040	N	18.60	24.10	4.40	1.50	—	—
346 Lafayette, Ind.*	35,568	47,751,905	31	20.70	31.00	4.40	1.50	33	19.01
347 Hazleton, Pa.*	36,481	28,548,100	4	22.50	28.00	8.20	4.00	60	37.62
348 Pomona, Calif.*	36,406	49,176,480	82	22.68	32.94	16.99	—	—	—
349 Easton, Pa.	35,362	41,849,278	N	16.50	18.50	—	—	53†	23.32
350 Superior, Wis.*	35,325	48,204,955	19	10.43	26.46	19.87	0.30	67	35.23
351 Danville, Va.*	35,066	112,885,048	16	—	—	—	—	80	10.58
352 Petersburg, Va.	35,054	46,694,490	23	25.00	—	—	—	50	12.50
353 Norwood, Ohio	35,001	94,364,000	N	7.94	12.89	4.27	0.30	—	—
354 Alexandria, La.	34,913	Not Reported							
355 Bakersfield, Calif.,	34,784	94,878,625	22	17.50	43.70	21.00	—	30†	24.66
356 Lawton, Okla.	34,757	24,094,290	13	25.03	40.26	14.27	—	30	23.87
357 Fayetteville, N. C.*	34,715	50,706,452	26	9.80	2.00	10.50	—	40	8.92
358 Nashua, N. H.*	34,669	51,573,221	33	43.47	4.00	0.13	—	—	—
359 Irondequoit, N. Y.*	34,437	56,553,300	N	17.34	22.50	—	N	40	15.94
360 Boise, Ida.*	34,393	33,060,651	16	35.70	42.00	18.80	3.50	16	13.00
361 Watertown, N. Y.	34,350	52,985,051	N	18.80	19.00	17.10	—	90	49.41
362 Newark, Ohio.*	34,275	65,942,550	29	4.55	13.15	3.10	0.30	50	10.45
363 Bloomington, Ill.*	34,163	97,948,785	N	7.68	14.51	2.42	—	75	13.45
364 Manchester, Conn.*	34,116	92,428,563	35	32.50	—	—	—	45	14.63
365 Bellingham, Wash.*	34,112	24,492,118	35	18.50	17.54	11.83	2.48	18	9.06
366 Appleton, Wis.	34,010	87,195,625	15	7.89	15.41	8.31	0.39	60	19.20
367 Everett, Wash.	33,849	Not Reported							
368 Marion, Ohio	33,817	Not Reported	36	8.16	11.95	2.55	0.30	50	11.48
369 Middletown, Ohio	33,695	109,024,056	38	13.00	19.10	—	—	50	16.05
370 Owensboro, Ky.*	33,651	35,641,926							
371 Ottumwa, Iowa	33,631	Not Reported							
372 Hutchinson, Kan.*	33,575	58,614,604	54	18.62	27.57	10.80	1.51	35	20.48

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>343</sup>Elkhart, Ind. City rate includes \$1.50 township rate.

<sup>346</sup>Lafayette, Ind. City rate includes \$0.70 township rate.

<sup>347</sup>Hazleton, Pa. City rate includes \$3.00 institutional rate.

<sup>348</sup>Pomona, Calif. City rate includes \$3.67 sanitary district, \$3.41 flood control and \$4.80 metropolitan water district rates.

<sup>349</sup>Easton, Pa. Total rate listed is a weighted average of \$11 realty rate and \$25 personality rate.

<sup>357</sup>Fayetteville, N. C. City rate includes \$0.30 cemetery rate.

<sup>343</sup>Irondequoit, N. Y. City rate includes county rate and includes averages of sub-rates within various districts.

<sup>346</sup>Boise, Ida. School rate includes \$5.00 junior college rate.

<sup>347</sup>Newark, Ohio. City rate includes \$0.05 township rate.

<sup>348</sup>Bloomington, Ill. City rate includes \$0.90 township and \$0.87 sanitary district rates.

<sup>349</sup>Manchester, Conn. City rate includes \$2.50 fire district rate.

<sup>350</sup>Bellingham, Wash. County rate includes \$2.63 port district rate.

<sup>357</sup>Hutchinson, Kan. City rate includes \$1.11 library rate.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
373 Lafayette, La.*	33,541	17,467,540	33	19.80	—	—	—	30	5.94
374 Stratford, Conn.*	33,428	67,733,440	27	44.40	—	—	—	52	23.09
375 Butte, Mont.	33,251	61,643,330	22	40.68	—	—	—	—	—
376 Wauwatosa, Wis.*	33,324	69,171,050	5	10.12	19.95	16.40	0.47	43	20.18
377 Burlington, Vt.*	33,155	47,166,955	14	24.95	13.20	0.25	N	50	19.20
378 Mishawaka, Ind.	32,913	Not Reported	36	18.60	20.00	6.00	—	26	11.60
379 Paducah, Ky.	32,828	33,164,110	34	7.40	12.30	2.40	—	—	—
380 Belleville, Ill.*	32,721	86,880,099	25	—	—	—	—	—	—
381 Weymouth, Mass.	32,690	90,538,052	23	5.44	12.30	2.16	—	70	13.93
382 Reno, Nev.	32,497	Not Reported	—	—	—	—	—	48	30.43
383 Alton, Ill.*	32,560	91,309,276	54	5.00	9.13	4.76	0.10	—	—
384 Amsterdam, N. Y.	32,240	Not Reported	24	12.50	23.50	10.80	0.70	23	13.30
385 Belleville, N. J.	32,019	48,369,000	—	8.35	33.15	10.31	1.50	25	14.53
386 Clarksburg, W. Va.*	32,014	79,776,350	—	37.90	—	—	—	60	22.74
387 West Haven, Conn.	32,010	Not Reported	27	8.82	13.16	1.52	N	—	—
388 Columbia, Mo.*	31,974	13,496,710	30	9.50	—	—	—	39	8.71
389 Newburgh, N. Y.	31,956	Not Reported	24	11.35	17.95	7.00	0.50	25	9.20
390 Cheyenne, Wyo.	31,935	35,618,236	—	15.10	14.50	6.90	0.50	65†	24.05
391 Billings, Mont.	31,834	23,050,840	5	16.00	—	—	—	65	10.40
392 Bangor, Me.	31,583	Not Reported	—	16.00	—	—	—	37	20.24
393 Galesburg, Ill.*	31,425	81,250,595	24	—	—	—	—	—	—
394 Wilkinsburg, Pa.	31,418	Not Reported	18	26.73	45.63	12.02	—	—	—
395 Albany, Ga.	31,155	43,112,404	30	—	—	—	—	—	—
396 Ashland, Ky.*	31,131	39,478,587	24	—	—	—	—	—	—
397 Anniston, Ala.	31,066	Not Reported	5	—	—	—	—	—	—
398 Newport, Ky.*	31,044	31,017,500	9	—	—	—	—	—	—
399 Lakeland, Fla.	30,851	60,180,500	—	—	—	—	—	—	—
400 Linden, N. J.	30,644	93,930,000	18	—	—	—	—	—	—
401 Burlington, Iowa	30,613	25,105,786	18	—	—	—	—	—	—

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

ssLafayette, La. City rate includes \$3.80 bond issue levy.

ssWauwatosa, Wis. City rate includes \$0.92 metropolitan sewer

district.

ssBurlington, Vt. City rate includes \$2.00 pension, \$1.20 salary in-

crease, \$2.00 highway, \$0.50 debt service, \$1.30 interest and \$0.20 park

district rates.

ssBelleville, Ill. City rate includes \$0.70 township rate. Separate

school district rate of \$13.70 increases total rate for that district to

\$23.50.

ssAlton, Ill. City rate includes \$1.30 township and \$0.32 airport rates.

ssClarksburg, W. Va. Rates listed are for Class 4 property. Class 1

rate is \$4.76 and Class 2 rate is \$9.52.

ssColumbia, Mo. County rate includes \$2.00 hospital, \$0.30 road

bond, and \$3.50 road levies.

ssGalesburg, Ill. City rate includes \$0.97 township rate and \$1.37

sanitary district rate.

ssNewport, Ky. County rate includes \$0.60 courthouse rate.

City	Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate On 100% Basis of Assess- ment
				City	School	County	State		
402 New London, Conn.*	30,551	61,791,099	21	40.00	—	—	—	67	26.84
403 Fairfield, Conn.	30,489	Not Reported							
404 Wausau, Wis.	30,414	Not Reported							
405 Clinton, Iowa	30,379	Not Reported							
406 Elyria, Ohio*	30,307	87,901,443	35	7.71	14.39	2.36	0.30	24.76	—
407 Jackson, Tenn.*	30,207	22,631,900	5	17.70	5.50	—	—	50	11.60
408 Daytona Beach, Fla.	30,187	Not Reported							
409 Marion, Ind.*	30,081	35,557,640	11	22.50	—	—	—	33	7.43

\* = Footnote indicated by city number.

See also state notes at the end of tabulation.

<sup>402</sup>Elyria, N. Y. City rate includes \$0.07 township rate.

#### STATE NOTES

Alabama. Homestead exemption: first \$2,000 of assessed value of homestead is exempt from state levy only.

Arkansas. Homestead exemption: first \$2,000 of assessed value of homestead exempt from state levy only.

Florida. Homestead exemption: first \$5,000 of assessed value of homesteads exempt from state and all local taxes except assessments for special benefits.

Georgia. Homestead exemption: first \$2,000 of assessed value of homesteads exempt from state, county and school taxes except for taxes to pay interest on and retire bonded indebtedness.

Illinois. Capital stock and railroad valuations are determined by the Illinois Department of Revenue.

Indiana. Mortgage exemption: mortgaged real estate is subject to \$1,000 exemption on its assessed value.

Iowa. Homestead exemption: credit of 25 mills (per dollar) is allowed up to \$2,500 valuation.

Kentucky. There are three classes of property taxed at different rates by the state as follows: real property, \$0.50; tangible personal property, \$5.00; intangible personal property, \$2.50, per \$1,000 assessed valuation.

Louisiana. Homestead exemption: \$2,000 general exemption on owner-occupied residential property in Orleans Parish. Exemptions from state, parish and special taxes, not including municipal or city taxes, in the rest of the state.

Minnesota. There are five classes of property assessed at varying percentages of true value: platted real estate at 40%, except for first \$4,000 of homesteads assessed at 25%; unplatted real estate at 83-1/3%, except for first \$4,000 of homesteads at 20%; iron ore at 50%; and personalty in six classes at 10%, 15%, 20%, 25%, 33-1/3% and 40%. The first \$4,000 true value of homesteads is further exempt from state levies except debt service on obligations issued prior to enactment of the law.

Missouri. Intangible personal property is assessed and the tax

thereon collected by the state. Railroads and other utilities are also state assessed but are payable to the county collector.

Montana. State classified property tax law levies are extended against taxable valuation of property rather than against assessed valuation thereof. Figures given represent taxable valuations which average 30% of the assessed valuation. While assessed valuation by statute supposedly represents the full and true value, in practice such assessed valuation probably represents not more than 60% of the full and true value.

New Hampshire. Veterans exemption: \$1,000 of assessed valuation of homestead exempt if total taxable assets do not exceed \$5,000 for anyone having served 90 days or more in the armed forces.

New Jersey. Household exemption is \$100. The estimated ratios of assessed value to current market value are those reported by the local correspondents except for Atlantic City, which submitted no estimate. In this case the figure used is from the Sixth Report of the New Jersey Commission on State Tax Policy (1953), which includes the Commission's estimates for all New Jersey municipalities.

Oklahoma. Homestead exemption: first \$1,000 of assessed value of homestead exempt from tax rates of all units.

Texas. Homestead exemption: first \$3,000 of assessed value of homestead exempt from state property tax only.

Utah. Household exemption: \$300 maximum exemption allowed on owner-used household furnishings.

West Virginia. Property is divided into four classes: Class I, all intangible personalty; Class II, owner-occupied residences; Class III, all other property outside municipalities; and Class IV, all other property within municipalities. No municipal rates may be laid against Class III property. Each class has a maximum tax rate for all purposes. The maximum rates on \$1,000 assessed valuation are: Class I, \$5; Class II, \$10; Class III, \$15; and Class IV, \$20.

Wyoming. Homestead exemption: exemption is allowed from all taxes to assessed value of \$500.



# News in Review

City, State and Nation . . . . .

Edited by H. M. Olmsted

## Merger of City and Towns Urged at Niagara Falls

### *Experts' Report Gives Plan to Aid Industrial Community*

**A**FTER an exhaustive investigation extending through seven months, Dr. and Mrs. Thomas H. Reed, governmental consultants, have rendered a report to the city of Niagara Falls, New York, and the adjoining towns (townships) of Niagara and Lewiston, recommending consolidation of the three municipalities. The small village of Lewiston, on the lower Niagara River, is included in the town of that name and would thus also be consolidated. The Reeds had been engaged by the city and the two towns to determine the best method of providing municipal services throughout the three units, including water and sewers, schools, fire protection, health activities, etc.

The report points out that the falls of the Niagara River have brought about an industrial and recreational community of which the city and the towns are integral parts. At present an overwhelming proportion both of people and industry in the area are in the city of Niagara Falls, which had a population of 90,872 in 1950 and is expected to level off at about 110,000 soon after 1960. The logical community development is the movement of industry into the town of Niagara and of population into the town of Lewiston. Niagara's 1950 population was 4,729; that of Lewiston, with a much larger area than Niagara or the city, 6,921. As said by the Reeds, "These movements cannot and should not take place without proper planning of the area as a whole and the provision of water, sewers, schools and other munic-

ipal services." These services are fragmentary in the towns and can best be provided through consolidation with the city or, in the case of schools, into a few large school districts. The towns as now organized are stated to be administratively as well as financially incapable of coping with the service problems of a rapidly growing urban community.

The city of Niagara Falls has had the council-manager plan since 1916.

The 1950 population of the total area, 102,522, is expected to increase by 1980 to 154,000 as a conservative figure and possibly to over 180,000.

As to alternatives to consolidation the Reeds say:

"A water and sewer authority embracing the city and the two towns would be financially feasible, but is objectionable because it puts the whole cost of sewer extension on the users of sewers and because of the absence of direct responsibility to the people on the part of its governing body. It would not provide the area-wide planning essential to proper community development. What is worse, it would postpone—perhaps forever—any complete solution of the whole problem.

"The so-called borough plan, in which an over-all municipality would be superimposed on present units, would increase the complexity and the cost of local government and is wholly inapplicable to the Niagara Falls community."

One large uncertain factor in the Niagara Falls situation is further development of hydro-electric power, and the present controversy as to whether such development will be by private electric power corporations, with more taxes available to the community, or by the state itself as a public enterprise.

The report concludes that the decision to consolidate should not be postponed until the power question is decided. "The case for it is complete, irrespective of the outcome of that dispute, and there are many problems crying loudly to be solved now, not in 1959 or 1961."

### ***Council-manager Plan Developments***

SANTA BARBARA, CALIFORNIA, (1950 population 44,913) has been placed on the list of the International City Managers' Association, which has determined that charter amendments adopted last May provide for the council-manager plan. Santa Barbara had operated under the plan for some years but reverted to the mayor-council system in 1926. The association has also placed MESQUITE, TEXAS, (1,696) on its list, a home rule council-manager charter having been adopted there.

GREENVILLE, TEXAS, (14,727) on November 21 adopted a new charter, providing the council-manager plan, by a vote of 1,164 to 928. Under it the council will be composed of five members, to be elected in April 1954, taking office the same month.

On December 14, voters of TECUMSEH, MICHIGAN, (4,020) approved a new council-manager charter, 699 to 266.

FRIDLEY, MINNESOTA, (3,796) on December 8 approved, 364 to 235, the state's optional village manager plan.

LAKE MILLS, WISCONSIN, (2,516) voted 291 to 135 on November 3 in favor of an ordinance providing the state's statutory council-manager plan.

In BETHEL, MAINE, the committee appointed by the town meeting in March 1953, to study the town manager plan, held a public discussion meeting, attended by 60 citizens, on November 12. The committee is expected to render a report soon at a special town meeting.

At a meeting of the WAVERLY, NEW

YORK, Community Council on November 25, all eighteen organization delegates present voted in favor of putting the question of adopting the council-manager plan to vote of the people. A committee of seventeen persons who favor the manager plan was formed as the Citizens Committee for the Village Manager Form of Government, to promote the plan. It is expected that a petition will be circulated, asking the board of trustees to put the question to popular vote.

A recount in MT. HOLLY, NEW JERSEY, has upheld the adoption of the manager plan as originally indicated and as noted in the December REVIEW, page 565.

Two aldermen of BAMBERG, SOUTH CAROLINA, have voiced their belief that the council-manager plan should be adopted in Bamberg, as the city's business is large enough to require a trained, full-time manager.

In ELBERTON, GEORGIA, the civic clubs have organized a joint committee to promote the council-manager plan and to work for a charter change to put it in effect.

The board of directors of the Chamber of Commerce of HUNTINGTON, WEST VIRGINIA, unanimously approved a proposal of its municipal affairs and legislative committees that the home rule act be amended so that the Huntington charter can be changed to provide the council-manager plan.

ANNISTON, ALABAMA, defeated a proposal to adopt the manager plan by a vote of 1,465 to 783 on November 17.

Nearly 300 representatives from 25 ILLINOIS cities met in Decatur on November 24 to discuss the council-manager plan and methods of aiding its spread. It was reported that 600,000 people in fifteen Illinois municipalities are now under the manager plan.

The ST. LOUIS PARK, MINNESOTA, charter commission on November 12 adopted a "limited" city manager plan for use when the village becomes a city.

Hiring and discharge of city employees would require approval of the city council as well as action by the manager. A charter proposed in 1949 which did not call for council approval of employees was defeated. The charter commission is continuing its work.

JOPLIN, MISSOURI, will vote February 9 on the question of adopting a home rule council-manager charter drafted by the Joplin charter commission. If it is adopted, the new council of nine, replacing the present city commission, will be elected on April 6. It would appoint the manager, city clerk, city attorney and municipal judge.

Voters of NEOSHO, MISSOURI, on November 24, turned out in record numbers to support the city's council-manager government. The vote was 1207 to 919 for its retention.

IN MISSOULA, MONTANA, where a vote on the council-manager plan had been set for December 8, 1953, the city council, by unanimous action, rescheduled the date of the election for March 22.

Petitions for a change in the form of government from the commission to the council-manager plan are being circulated in MINOT, NORTH DAKOTA.

More than 300 voters have signed petitions in SPARKS, NEVADA, asking that the city adopt the council-manager plan.

CORSICANA, TEXAS, voted 883 to 437 on November 3 against a proposal to adopt the manager plan. At the same time a proposal for an increased tax rate was defeated 1,040 to 245.

The incoming and outgoing mayor and council, alike, of OREM, UTAH, agreed to draft an ordinance to authorize the hiring of a city manager. As Orem is a third-class city, no election is needed to give the council the power to employ a manager.

The city council of TRACY, CALIFORNIA, on November 3, unanimously appointed a citizen chairman for a fact-

finding committee to study the council-manager plan, the chairman to choose the other committee members. The committee is to report its findings at a public meeting about 60 days prior to the April city election. At the meeting it will be decided whether the question of adopting the manager plan shall be placed on the April ballot.

IN MARYSVILLE, CALIFORNIA, a petition with more than 700 signatures, circulated by the League of Women Voters, asking that the question of adopting the council-manager plan be voted on at the January 18 municipal election, has been approved by the city clerk.

The FRESNO, CALIFORNIA, Board of Freeholders has voted fourteen to one to submit a charter embodying a compromise between the strong-mayor plan and the council-manager plan. The council would appoint an experienced chief administrative officer who may be nominated by the mayor. He may be removed by the council on 30 days' notice, with reasons, which the manager may answer. Public hearings to discuss the charter were to be held by the board of freeholders.

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### ***Citizen Advisory Board for New York City***

Robert F. Wagner, Jr., new mayor of New York City, announced shortly after election that he was organizing a Mayor's Advisory Council of businessmen, industrialists, financial experts, economists and labor representatives to assist him in administering the city's affairs.

As chairman of the council he named Nathan Straus, former federal housing administrator; W. Averell Harriman, former mutual security administrator, was designated honorary chairman and is expected to participate actively.

Mayor Wagner announced that an initial activity of the council would be to help in preparing the city's fiscal



program, with emphasis on devising a more favorable financial arrangement between the city and the state. He commented that in time the council would be expanded to include experts in education, housing and other areas of municipal governmental activity.

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### ***Central Cities Reach Out for Suburbs***

Notable 1953 results of efforts of central cities to absorb adjoining areas before unfavorable developments unduly hampered the city's growth include Tampa, Florida, which added 100,000 to the city's population and increased its area by 45 square miles; Seattle, Washington, which added 40,000 people and nine square miles; and Midland, Michigan, which increased its population by 5,000 and its area by fifteen square miles.

Boulder, Colorado, has prepared an information sheet for distribution to residents of outlying communities, stating the pros and cons of annexation.

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### ***Merger of Police and Fire Work Studied***

The question whether police and fire protection duties can be effectively performed by a single municipal department is being subjected to a year's study by Public Administration Service with aid from the International City Managers' Association. The latter will collect information about the operation of public safety programs throughout the nation through questionnaires sent out to police and fire chiefs.

To the extent that consolidation appears to be feasible and desirable the attempt will be made to develop workable plans of organization.

Representatives of several groups especially concerned with public safety will be asked to criticize the program and findings of the project.

Established authorities in police and fire work will be used throughout the

study, in addition to the regular staff. Other advisors will include prominent police and fire chiefs and experts in municipal affairs and public works. Fire protection engineers will be asked to give their views on the effects consolidation might have on the rating of cities for fire insurance. Problems of automotive equipment design, communications, training and education will also be dealt with.

Seven communities in the U. S. and Canada are reported to have protection systems under which the same staff does both police and fire work. They are Buena Park and Sunnyvale, California; Grosse Pointe Shores and Huntington Woods, Michigan; Oakwood, Ohio; Sewickly Heights, Pennsylvania; and Montreal-East, Quebec. Timmins, Ontario, (population 27,743) has such a move under consideration.

Sunnyvale, with a population of about 15,000, is the largest community to have a consolidated system, under a department of public safety. Employees are called public safety officers and are supervised by one chief. Buena Park (population 5,483) is the latest place to adopt the system, having done so in 1953.

Huntington Woods (population 4,919) has had eighteen years' experience with the same personnel serving as policemen and firemen.

Sewickly Heights (population 671), the smallest community with an integrated public safety service, has had it since incorporation in 1935.

Montreal-East, with a population of 5,000 and a business district containing 22 stores and 29 industrial plants, reports a saving of about \$26,000 a year by having a combined department.

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### ***Norfolk Steps Up Traffic Law Enforcement***

Disturbed by the increase in traffic accidents and determined to curb reckless driving, the city council of Norfolk, Virginia, authorized establishment of a

special court, as of January 1, 1954, to deal primarily with traffic cases. It is known as Police Court, Part II, and has full police jurisdiction.

Because Police Court, Part I, which heard traffic cases one afternoon per week, was so crowded with other cases, the violators of traffic laws had been allowed to settle their cases by paying their fines ahead of court time at police headquarters. This was ineffective because most people paid their fines practically at their own convenience, and traffic law enforcement suffered. Beginning January 1, 1954, all persons charged with moving traffic violations must actually appear and stand trial in the new traffic court, which will sit six days a week. It is believed that the personal appearance of the violator in court will give the court special value.

The purpose of the court is not only to deal out punishment but also to educate offenders. The program will include movies concerning violations. Work will be done in the schools and in civic clubs toward educating the public. It is thought that such a specialized court is in a better position to work with traffic problems from an educational as well as an enforcement point of view; that liaison between the judge, traffic engineer and director of public works will be effectuated; and that the court will foster wider respect for the law and bring about a reduction in traffic law violations and highway accidents.

H. H. GEORGE, 3RD

City Manager  
Norfolk, Virginia

### **Minnesota League Holds Meetings Throughout State**

The League of Minnesota Municipalities in September and October 1953 conducted or sponsored seventeen meetings in as many municipalities in all parts of the state. These meetings provided the opportunity for widespread contacts and

down-to-earth discussions of local problems, in relation to statewide interests and experience. The number of municipalities represented at the meetings was 268 and 1,151 municipal officials attended. The league staff traveled 3,000 miles in attending the meetings.

### **Tennessee League Has Nine District Conferences**

Policies of the Tennessee Municipal League and a wide variety of local problems were discussed at nine district conferences throughout the state in October 1953. The league policy matters included the fight to preserve the Tennessee Valley Authority against its enemies in Washington and elsewhere, extension of home rule for cities, and efforts to attract further industrial development. Local issues discussed included traffic, parking and annexation problems. The conferences were attended by 176 officials of 76 cities.

### **State and Local Merit Systems Cooperate in Alabama**

The Alabama legislature, according to the National Civil Service League, has adopted the provision of the *Model State Civil Service Law*<sup>1</sup> which permits cooperative arrangements between the State Personnel Department and local governments in holding examinations and establishing eligible lists. It also allows the state to furnish technical service to localities on a cost basis.

Alabama, and also Illinois, have joined New York in trying continuous recruiting and examination for hard-to-fill positions, including many of professional and technical nature.

### **Rhode Island Problems Discussed at Government Meet**

The Sixth Annual Institute on Problems of Government at the University of

<sup>1</sup>Published jointly by the National Civil Service League and the National Municipal League.

Rhode Island was held in Kingston, December 1. The meeting, with about 75 progressive-minded public officials and civic workers from the principal cities, organized into five discussion groups on problems of collecting automobile taxes, pension plans for municipal employees, recruiting of local police, maintaining municipal autonomy and a municipal ordinance on personnel.

Richard S. Childs addressed a joint session on municipal home rule, a subject as to which Rhode Island is having difficulties under the new home rule constitutional amendment. The amendment has been weakened by the decision of the State Supreme Court<sup>1</sup> to the effect that it does not give cities the right to decide upon nonpartisan elections and elections at dates separate from general elections.

Resolutions were passed favoring formation of a League of Rhode Island Municipalities to defend the cities against the legislature and to exchange administrative information, repair of the damage caused by the court decision to home rule, and a single-house legislature like Nebraska's.

### ***Over-all Legislative Service Agency Created in Ohio***

The 1953 Ohio legislature established the Legislative Service Commission as an over-all agency to coordinate activities in the fields of legislative research, bill drafting, codification, etc. It has succeeded to the powers and duties of the Commission on Code Revision, the Legislative Research Commission and the Program Commission. The Ohio Legislative Reference Bureau retains its separate identity.

### ***State Court Administrator Established in Michigan***

The Michigan Supreme Court, under authorization by the legislature, has es-

<sup>1</sup>See the REVIEW, November 1953, page 515; December, page 568.

tablished the office of court administrator for the state's judicial system. His duties, according to *State Government*, include examination of court dockets and administrative systems, preparation of an annual budget for the judicial system, recommendations on assignment of judges, and collection of information pertinent to realigning and coordinating courts. The newly appointed administrator plans to study the operation of similar administrative offices in the New Jersey, Virginia and federal court systems.

### ***Sixth Annual Legislative Service Conference Meets***

More than 325 state legislators and heads of agencies serving state legislatures and Congress participated in the sixth annual meeting of the Legislative Service Conference in New Orleans and Baton Rouge, Louisiana, September 28 to October 1.

General discussion sessions were concerned with the responsibilities and methods of legislatures, organization of legislative services, new developments in the field of legislative procedure, and substantive law revision, reports *State Government*. In addition, the program included workshop sessions dealing with specialized fields—legislative research, statutory and code revision, fiscal analysis, reference and library services, work of legislative clerks and secretaries, bill drafting—and a special workshop for legislators. A revised preliminary report of the Special Committee on Organization of Legislative Services, established by the conference at its 1951 sessions, was distributed at the meeting.

### ***New York Reapportions State Senate***

At a special session on November 18 the New York legislature, by party vote, adopted a bill to reapportion the Senate and Assembly as called for by



the state constitution after each federal census. The legislature determines the boundaries of Senate districts and the number of assemblymen for each county, but assembly district lines within counties are drawn by the county supervisors or, in New York City, by the council. In commenting on the bill, the *New York Times* said editorially:

Under the present apportionment, which has been in effect since 1944, New York City, with 55 per cent of the state's population, has 44.6 per cent of the seats in the State Senate and 44.6 per cent of the seats in the Assembly. Under the new proposal it would get only 43.1 per cent of the Senate seats and 43.3 per cent of the Assembly seats. . . . A citizen should have no less rights because he chooses to live in the Bronx than in Onondaga. Yet the proposed apportionment would allocate one senator for each 340,000 citizens in the Bronx and one for each 167,000 in Onondaga. And in New York the Senate, theoretically, is the chamber where more weight is given to population than to area.

An amendment that frankly attempted to carve out three safely Republican Senate districts in Kings County (Brooklyn) was defeated.

Under the new apportionment a number of senators find themselves in the wrong district for the future. In Brooklyn, three senators now live in a single district.

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### ***Caucus Rule in New Jersey Senate Ends***

At a meeting of Republican majority members of the New Jersey Senate on December 9, it was decided to end the

secret caucus system that has controlled legislation for decades and to substitute a system of working committees in the 1954 legislature.

Under the caucus system, the Republican majority decided the fate of bills at closed party conferences and as a rule permitted bills to be debated on the floor only when they appeared to be assured of success.

The former Senate committees, numerous but ineffective, are to be reduced from 44 to about a dozen representative working committees, doing business in the open.

Robert B. Meyner, newly elected Democratic governor, had denounced the caucus system, as had also Senator Malcolm S. Forbes, who had unsuccessfully contended for the Republican gubernatorial nomination. Paul L. Troast, who defeated him in the primary, took no stand on the caucus.

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### ***Urge Reduction of 70 Federal Agencies to 30***

The Temple University survey of federal reorganization, directed by Robert L. Johnson, president of Temple, and financed by private business, proposed reduction of the number of independent agencies of the federal government from 70 to 30 in a report to President Eisenhower made public on December 10. Numerous other recommendations were made in the effort to increase efficiency including revamping of the executive office and the Labor, Post Office, Treasury, Commerce, Interior and Agriculture Departments.

## County and Township

Edited by Edward W. Weidner

## County Officers Debate State-local Relations

### *Ask Return of Authority to County Governments*

THE main theme of the 1953 conference of Wisconsin County Boards of Supervisors was returning authority to county government. In light of this theme, the conference passed a resolution to aid its 1954 operation by development of regional conferences and meetings of boards of supervisors to study, discuss and exchange ideas on the forms and techniques of county government administration.

The association resolved that it avail itself of the facilities of the Bureau of Government at the University of Wisconsin in developing plans for such regional conferences and institutes for supervisors with the possibility of publishing a handbook of information so that newly elected supervisors will have an opportunity to understand fully the duties, obligations and requirements of the office to which they have been chosen.

The conference heard a number of talks that stressed the theme of returning authority to county government. Two of these were by congressmen from Wisconsin, Glenn R. Davis and John Byrnes. The former predicted a gradual decline of what he called federal domination in government and the latter took the position that tax dollars now being used by the federal government should revert back to local levels when local jurisdiction is returned.

At its annual session last fall, the North and East Convention of County Judges and Commissioners of Texas passed a resolution urging more farm-to-market road assistance by the state

instead of a policy of restriction which has been proposed by the State Highway Commission. It was agreed that an increase in national and state assistance to farm-to-market roads was desirable.

In stark contrast to this resolution was the general approval given to a speech by U. S. Senator Lyndon Johnson. Addressing the convention, he said in part: "We must recognize the fact that the [governmental] structure has been weakened over the past half century. . . . I think we have become so preoccupied with the problems of war and peace, the problems of our national economy, that we have failed to stop to take the necessary look at our objectives.

"Fortunately we of Texas—we of the south—have been fortified against the resulting trend toward centralized government. We have resisted the tendency to concentrate all power in Washington. We have insisted upon the rights and obligations that are due the states.

"Our attitude—despite scoffing critics—has been healthy. It can be traced, I believe, to one important factor. We have maintained our county governments as strong and functioning units. We have kept our government close to the people—as close as is humanly possible."

### Road Administration

The two major problems of county highway administration are how to secure effective management at the county level and how to develop effective state-local relations. This is the theme of the November 1953 issue of *Better Roads* (Chicago). The issue is featured by an editorial, "Too Many Managers." It points out that road management at the county level has lagged 50 years behind the times and centralization in the hands of a single engineer for the entire county is way past due.

The same issue contains an article defining elements of good state-local relations. Engineers from Kansas, Minnesota, Alabama, Kentucky and Michigan highway departments comment upon the policies of their respective state agencies in their relationships with county highway organizations. The underlying theme is that a workable plan based upon common interests must be developed. These common interests should meet at the professional level in the opinions of the contributors. Joint financial responsibility was cited as one factor that aids better state-county relations.

### ***Philadelphia Home Rule Threatened by Courts***

A law passed by the Pennsylvania legislature last summer, which severely cripples Philadelphia's home rule charter (adopted in 1951 after authorization by the legislature), has been upheld by a lower Pennsylvania court.<sup>1</sup> In a decision that has possible far-reaching consequences the judge held that home rule was granted Philadelphia only subject to such restrictions, limitations and regulations as may be imposed by the legislature. The judge found no basis for assuming that the legislature has surrendered permanently its right to control the government of Philadelphia or that it has the constitutional authority to do so.

If this view of constitutional home rule is upheld by the Pennsylvania Supreme Court, Philadelphia will still be at the mercy of the state legislature in almost all respects. The law, now being considered by the Supreme Court, provides that the sheriff, the board of revision of taxes, the county commissioners and the registration commission shall be exempt from the city-county consolidation amendment; that these agencies are

removed from the structure of municipal government and returned to their former preferred status of county offices, outside the bounds of the city charter and the civil service. It permits the officers and the employees of these departments to engage freely in political activities. It excludes the offices from reorganization under the city charter, the plans for which have called for the abolishment of the tax revision board, county commission and registration commission.

Commenting editorially, the *Philadelphia Bulletin* says: "The setting up of the four departments as tight political strongholds, and the vesting of tax assessment powers in a politically controlled board, are obviously opposed to the public interest.

"It has been the city's contention that the exemption bill would override an amendment to the constitution voted by the people and is thus unconstitutional. If a change is to be made in the purposes and provisions of the consolidation amendment, the city claims, it must be made by the people themselves, not by the legislature. . . .

"It is a terrible blow to decent government in Philadelphia if a legislative majority can undo in the space of a few days the reforms it has taken many years to achieve. The Supreme Court's answer in this case will have momentous consequences."

### ***Grand Jury Recommends County Manager Plan***

The most drastic change recommended by the retiring Richmond County (Augusta), Georgia, grand jury is that suggesting establishment of the county manager plan of government. The matter was presented to the county commissioners meeting in regular session, to which County Attorney Frank Pierce reported that the first step in getting the manager plan would be a petition, signed by 5 per cent of the county's registered voters,

<sup>1</sup>See the REVIEW, November 1953, page 518.



asking the Ordinary for a referendum at the polls.

### ***Suffolk County May Consider New Charter***

Serious consideration is likely to be given to a county charter form of government in Suffolk County, New York, by the board of supervisors taking office in 1954. In part this interest in county reorganization is a result of the rapid growth in population that the county has experienced during the last decade.

It is probable that if the movement toward the county charter form of government materializes it will have bipartisan support. Both Republicans and Democrats have indicated that early and serious consideration should be given the matter by the incoming board.

One of the supervisors has pointed out that Suffolk's present governmental system dates back almost to colonial times, when the county was a thinly populated rural area with a sprinkling of small hamlets.

It has been proposed that such services as law enforcement and property assessment be placed on a county basis. Also under consideration is the establishment of a county executive to which the board could delegate its administrative functions. Under such a plan the board could confine its activities to law-making and policy-making. The executive would be appointed by the board and removable by it.

### ***University to Study Miami Metropolitan Area***

A full fledged study of the metropolitan area of Miami and Dade County, Florida, is to be undertaken by the University of Miami under contract with the Metropolitan Miami Municipal Board.<sup>1</sup> Special attention will be given

in the study to city-county merger possibilities. The department of government at the university will engage expert consultants and furnish an executive secretary for the board chairman to aid in the study. A library covering the field of metropolitan problems is to be established.

The board pointed out that the local nonpartisan, non-political leadership furnished by the university should help gain acceptance of any merger, federation or consolidation plan finally approved by the board.

In selecting the university, the board did not turn down previous consultant proposals submitted by the Public Administration Service and Griffenhagen and Associates. The university will be authorized under its contract to engage these or other expert consultant organizations for specific parts of the study.

### ***Michigan Township Officials Form Organization***

Township officials from 53 of Michigan's 83 counties organized the Michigan Association of Township officials. State organizations of township officers are reported to have been established in Ohio, Pennsylvania and possibly other states—whether despite or because of efforts to eliminate townships in the interest of governmental simplification.

### ***St. Louis to Vote on Metropolitan Sewer District***

The voters of the city of St. Louis and St. Louis County will vote on adoption of a proposed plan for a metropolitan sewer district at a special election February 9. An affirmative vote in both jurisdictions is necessary.

This is the first opportunity for the electorate of the St. Louis metropolitan area to utilize a new provision in the 1945 Missouri constitution which provides a device for meeting area-wide problems

(Continued on page 47)

<sup>1</sup>See the REVIEW, September 1953, page 407.

## Proportional Representation

Edited by George H. Hallett, Jr.  
and Wm. Redin Woodward

(This department is successor to the Proportional Representation Review)

### Charter Committee Wins Majority in Cincinnati

#### *Communism Issue, Raised by 'Machine,' Proves Boomerang*

CINCINNATI voters in the November 3 election returned control of their municipal government to councilmen sponsored by the City Charter Committee, the citizens organization responsible for the adoption of the city's council-manager P.R. charter in 1924 and active in its support ever since.

Nineteen candidates—for the third time in the last three elections—again made the race, the Charter group and the local Republican party's County Court-house machine, which has opposed the Charter group since its inception, offering full slates of nine, with one independent. The total first-choice vote was: Charter, 73,588; machine, 69,402; independent, 189; written in, 9; invalid, 9,578. The total vote cast, 152,766, was about average for the city's municipal elections, approximately 61 per cent of those registered participating.

The election campaign—Cincinnati's fifteenth under the Hare system of proportional representation—was undoubtedly the strangest and most hysterical in a long succession of remarkably controversial campaigns.

Despite a continuing struggle by the Charter candidates to direct discussion and debate at the earthy, practical issues of municipal housekeeping, the spokesmen for the machine attempted—with more than passing success—to shape the election into a referendum on the extraordinary issues of "communism" and "commie-coddling."

So amazing was this aspect of the

campaign that several national publications, together with the *New York Times*, long before election day began to take interest in the results as a revealing case history in contemporary social and political trends. By the time this account appears in print, *Harper's*, the *Nation* and the *Reporter* will have carried comments on the campaign, with other publications apparently about to follow suit.

Unwitting storm centers of the campaign were three officials of the City Planning Commission, an independent board under the Cincinnati charter consisting of five members appointed by the mayor for five-year terms, the city manager and a representative of the city council.

Five weeks before the election, the council representative on the commission, who was also the floor leader of the machine delegation, emerged from a private session with the city manager charging that the chairman of the Planning Commission and a fellow member (both appointees of former Mayor and Charter leader Albert D. Cash, who lost his life in August 1952 in a Michigan boating accident) had failed to disclose that the commission's recently appointed chief executive officer allegedly had been affiliated with a San Francisco Marxist study group during 1946.

This accusation was swiftly followed by a demand for the dismissal of all three officials, resignation of the planning executive, and refusals to resign from the two commission members.

Simultaneously, although the Washington office of the FBI declared it was not the policy of that agency to volunteer information to city officials regarding the records of city employees, the city

manager stoutly maintained that he had received information about the planning director from the newly appointed head of the Cincinnati office of the FBI. The manager also admitted in passing that he had "sat" on the information for eleven days before it was made public by the machine floor leader, in the meantime revealing it to the three machine representatives on the Planning Commission but not disclosing it to the three Charter members.

At this juncture, the City Charter Committee, aided by a spontaneously organized "Committee of 150 for Political Morality," denounced the sequence of events as an unwarranted interjection of unscrupulous politics into the highly important and previously non-political activity of the Planning Commission, as well as an unjustifiable attack on the reputations of two high-principled, unpaid and extremely valuable public servants.

### Heated Campaign

From then until election day, the issue raged hotly with both sides employing television appearances, newspaper publicity and paid advertising on a larger scale than ever before in a council election.

The election result, which has been variously interpreted, was succinctly summed up by the *Cincinnati Post* on November 9, as the final tabulation of the vote was being completed:

"The Cincinnati council campaign began without an issue. It ended in thunder and lightning.

"It began with a consensus of opinion among political observers that the Republicans should take five seats readily enough. It ended with a genuine upset as the count of first-choice votes forecast, and the transfer of votes confirmed, a solid victory for the Charter candidates.

"What happened? The *Post* has its

theories. We offer them here fully aware of the perils of interpreting elections.

"The Bettman-Collett issue boomeranged against the Republicans. The reckless zeal with which the Republican campaigners pursued this subject, the demand for the heads of two good public servants for what was at most an honest mistake in judgment and the shocking effort to 'smear' the Charter candidates as 'commie coddlers,' stirred the inevitable reaction among fair-minded citizens.

"Republican Chairman Eyrich, who said before election that the Bettman-Collett episode 'has absolutely become a campaign issue,' and Councilman Allen, who saw the election as 'a referendum,' may well ponder their own honest mistakes in judgment, which perhaps, as much as any other factor, led their party to 'snatch defeat from the jaws of victory.'"

Perhaps as a consequence of the result, the city manager, who consciously or unconsciously had lit the fuse which exploded the campaign, on November 25 tendered his resignation, effective December 31.

The new Charter majority, taking office December 1, after electing Edward N. Waldvogel as mayor and Mrs. Dorothy N. Dolbey as vice mayor (first woman ever to serve in such a capacity among the nation's larger cities), appointed a committee consisting of the mayor, vice mayor, Theodore M. Berry (Charter majority floor leader), Carl W. Rich (minority leader), and Walton H. Bachrach (also of the minority), as a committee to recommend a new manager. The committee at once let it be known it would seek recommendations from responsible sources both locally and throughout the nation.

One of the significant features of the election is that it found the Charter group for the second time in its history successfully flouting the ancient political



wheeze that "reform groups never survive defeat."

Given majorities in its first five campaigns—1925, '27, '29, '31 and '33—the Charter Committee then went into a series of three four-four-one councils which terminated in 1941 with the first election of an opposition-controlled five-four council. This situation continued until the 1947 election when the Charter group swept back into control in conjunction with a highly successful defense of the city's P.R. voting system. Returned to control in '49, the group lost out in '51 when its floor leader, Charles P. Taft, declined to stand for reelection. Its minority representation of four was further depleted a year ago with the tragic death of Mr. Cash, referred to earlier.

In the light of these circumstances, how was victory possible? Again, the *Post* editorial just cited gives a clue:

"In the routine, but highly valuable, political chore of 'working the precincts,' the Charter Committee appeared to have done better this year than in some recent elections. This is not to suggest, however, that the more professional organization of their Ninth Street rivals had suddenly collapsed. It hadn't; it just lacked the materials in candidates and talking points to make an effective appeal to independent-minded voters.

"And Cincinnati does have its generous share of independent-minded vot-

ers. They resent political trickery; they are not fooled into confusing national with municipal issues. They came out in good number last Tuesday. They decided the council election."

FOREST FRANK  
Cincinnati City Charter Committee

### ***Hamilton Holds Largest P. R. Election***

In the largest P.R. council election ever conducted in Hamilton, Ohio, five incumbent councilmen and two new members were elected on November 3. Three local parties succeeded in filling six of seven council seats in the fourteenth election since adoption of P.R. in 1926. An independent was elected to the seventh seat. One of the new members is a former mayor and long-time councilman, William Beckett, now returned to council after a three-year absence while in military service. This is Mr. Beckett's sixth term on council.

The total number of ballots was 19,907. Invalid ballots numbered 755 and 166 were blank, leaving 18,986 valid ballots. Invalid and blank ballots comprised 4.6 per cent of the total number. Twenty-one candidates, the smallest number since 1941, sought the seven council seats. The quota figure was 2,374. The count was completed within 46 hours after the polls closed. Actual counting required 19 hours, a record for recent P. R. elections in Hamilton. In 1947, 22 hours were required to count

#### HAMILTON, OHIO, COUNCILMANIC ELECTION. NOVEMBER 3, 1953

<i>Party and Number of Candidates</i>	<i>Total First-choice Votes</i>	<i>Per cent of Total Votes</i>	<i>Number of Seats Won</i>	<i>Per cent of Total Number Council Seats</i>
Forward Hamilton (8)	7728	40.7	3	42.8
Labor (7)	4704	24.7	2	28.6
People's (3)	2335	12.3	1	14.3
Independents (3)	4203	22.1	1	14.3
Write-ins	16			
Totals	18,986	99.8	7	100.0

16,682 ballots, and in 1945, 27 hours were used in counting 14,479 ballots.

The first candidate elected was former Mayor Beckett, who reached the quota figure on the eleventh transfer. Mr. Beckett had 2,094 first-choice votes, the highest accorded any candidate in the 1953 election. Fifteen transfers were required before the seven seats were filled. The last candidate chosen won automatically when no further eliminations were possible. The only Negro candidate stood tenth in the first-choice count with 1,023, or 5.3 per cent, of first-choice votes and was not elected. There were no women candidates.

The three local parties accounted for 18 of the 21 candidates. The Forward Hamilton ticket won three seats while the Labor and People's tickets won two and one, respectively. The percentage of first-choice votes received by party candidates as compared with the percentage of seats won is shown in the table on page 46.

The campaign was devoid of the issues which have characterized council elections in Hamilton in recent years. Neither the retention of the city manager nor strict vs. "liberal" law enforcement was debated seriously. Despite the interest indicated by the large number of voters the campaign was comparatively quiet.

During the past two years, the Forward Hamilton party has had a voting majority in council. As no party won clear control in the recent election, considerable interest and speculation center on the attitude of the successful independent candidate, Herbert Mick, a newcomer. Mick is expected to vote with the Forward Hamilton group in the selection of a mayor. There is little likelihood that any coalition between the Forward Hamilton and the Labor or People's party representatives will be effected.

ALAN C. RANKIN

Miami University

## COUNTY AND TOWNSHIP

(Continued from page 43)

on a functional basis. The constitutional procedure which is being followed is essentially a home rule approach. Unlike many functional districts in other metropolitan areas, which have been established by state statute and are controlled by state officials, the proposed district is being created by a plan or charter drafted locally by a board of freeholders representing both the city and the county. The charter may subsequently be amended locally as the situation changes.

The governing body of the proposed district is the board of trustees, three appointed by the mayor of St. Louis and three by the county supervisor of St. Louis County for overlapping terms of four years. Approval of the appointments by a majority of the circuit judges in the respective jurisdictions is required. The principal administrative officers provided by the charter are the executive director appointed by the board and a director of finance and personnel director appointed by the executive director.

The metropolitan sewer district is to have the necessary powers to build, operate and maintain all sewer facilities within its area. The plan gives the district limited taxing power and authorizes it to incur indebtedness, charge rates, rentals or service charges for the use of sewer facilities, and subdivide districts into subdistricts which will bear the expense of specific localized improvements. The exact form which the financing program will take is a matter to be determined by the board subject to approval by referendum in the case of bond issues.

If this plan is accepted, it will be the first local jurisdiction to include St. Louis and urban St. Louis County since the city and county were separated in 1876.

WILLIAM N. CASSELLA, JR.

## Pea Ridge — Unincorporated

### *Community Club Organizes Informal Town Government*

**Y**OU won't find Pea Ridge, West Virginia, on any roadside sign as you motor through the state or ride over its railroads. Neither is it in the postal directory nor on any map. Yet it has had a mayor and a set of officials since October 12, 1937.

I thought I was going to church. Several residents of the community were entering the little brick church and I followed them—into the basement. This is the "city hall."

At the foot of the stairs a lady held a hat in her hand collecting a miscellaneous dropping of coins. "Is this for the church?" I dared to ask.

"No. This is your tax collector's office," she replied.

I contributed; I wasn't sure why.

The mayor pounded his gavel and called the Pea Ridge Community Club to order. The minutes of the last meeting were read and approved. Then he began asking for reports from his twelve councilmen and from various committees—beautification, playground, voting precinct, fire department and on down the line. The recorder read the correspondence received since the last meeting. This was followed by various other items of business.

Despite the fact that no town existed, here was a full set of officials and committees functioning with a mayor at the head.

In the mid '30s many affluent residents of Huntington—West Virginia's largest city—moved out to the rolling hills beyond the border. When these influential

people had comprised quite a formidable group, they decided they deserved more utility and like services than the ordinary gas, water, electric and telephone lines afforded. This feeling called for a mass meeting in the basement of the Methodist church this October day in 1937.

Among those present was Dana Shank, an oil dealer whose trucks skirted the community over U. S. Route 60. He suggested they form a municipal organization and act collectively. This they did, electing Shank mayor, with a recorder and six councilmen. In case they should become incorporated some day, they would already be in stride. Other councilmen were added through the years.

Huntington on the west and Barboursville, a small incorporated town, on the east investigated the possibility of annexation, but declined because the low residential taxes of the wide expanse wouldn't pay for its upkeep. For Pea Ridge, whose boundaries are definitely defined, is two miles wide and three miles long. The population in 1937 might have numbered 1,000. Today it would be nearer 2,500. So, since Pea Ridge was an "unwanted child," she decided to function on her own. And the head men out Pea Ridge way have found that, despite the fact they have no authority officially, the title, "mayor," carries plenty of prestige.

During the more than sixteen years of the community's existence there have been four mayors—Dana Shank, the oil man; Ira P. Baer, judge of Domestic Relations Court; William Ives, manager of Westinghouse; and Dennison Garrett, dealer in automobiles. Mr. Garrett has just been elected mayor for his fifth consecutive term. Mrs. Anthony Gebhardt has been the area's recorder almost from the beginning.



The utility companies were not hard to crack. They were, rather, very considerate. The Huntington Water Corporation tapped its line running across the hills to Barboursville in many places. Service lines were enlarged in others. The United Fuel Gas Company followed by laying adequate lines and setting private meters for residents of the Ridge, rather than keeping large meters where citizens paid the bill collectively. Electric service was greatly improved. Residents arranged for garbage disposal at \$1.75 a family per month. Bus service between Barboursville and Huntington was improved. The Humane Society agreed to look after helpless dogs and cats dropped by passers-by.

Then the community turned to other matters. Lots were donated for playgrounds at either end of the "city." The business districts are at the extreme ends, east and west. The center of the city is a rural store.

Pea Ridge's Main Street was originally a stagecoach turnpike. Then it was paved for modern traffic and used as a national route until the construction of U. S. Route 60 in a more direct line. Route 60 is now one of Pea Ridge's suburban streets. Roads branching out from the old brick road form the city's streets. These streets have been beautified and markers and glares placed where Main Street crosses Route 60.

All these improvements and advancements came in answer to the call of the "city" fathers. And others are yet to come.

All the taxes necessary are the offerings used to carry on the community's correspondence, advise residents of special meetings, elections and various other matters. No one ever wants an office at election time, so there is no electioneering.

The town has no law other than the general law of the land, no police, no

lockup, no salaried officers—and no parking meters.

The chief aspiration of the community at present is for a fire department. For this area of six square miles, bordered by a giant fishhook bend of the Guyandotte River and two rural roads, is building up fast. Plans are under way to finance the purchase of adequate fire-fighting equipment by the residents paying the difference between their present rate of insurance and the rate it would be with equipment. It will be operated voluntarily.

The latest addition to Pea Ridge's accomplishments is a central voting place. Heretofore, residents had to scatter to half a dozen polls—some on the Ridge, others in Barboursville or Huntington. But the voting place will be used for county, state and national elections only. Pea Ridge will still elect her officials town hall style.

FRANK BALL

Barboursville, West Virginia

### ***Good Government Wins Again in Phoenix, Arizona***

That good government is good politics, particularly if it has the backing of an alert citizens' group, was demonstrated again when the voters of Phoenix, Arizona, on November 10 gave their approval to all seven councilmanic candidates of the Charter Government Committee. It was the third consecutive victory for the Charter Government group, which has supported improvements that have put the city among the better governed municipalities of the nation. Its ticket was opposed by an Economy party which promised, if its candidates were elected, to discharge City Manager Ray W. Wilson. Only about 30 per cent of the registered voters participated in the balloting.

PAUL KELSO

University of Arizona

### Financing Educational TV

A *Fund Raising Plan*, prepared for the St. Louis Educational Television Commission, is termed "applicable to any community." Twenty mimeographed pages, it contains an organization chart, describes the qualifications for the headquarters staff, officers and committees. The latter include committees on special events, labor, organizations, house-to-house, coin collectors, gifts, etc.

According to *Educational Television News* (published by the National Citizens Committee for Educational Television, Washington, D. C.), three cities—Chicago, St. Louis and Pittsburgh—have been working hard to complete fund-raising drives for educational TV stations. Civic organizations, business leaders, PTA's and other groups have combined forces to put their communities "over the top."

Jacksonville, Florida, is preparing to make a drive for a fund of \$200,000 for operating its educational TV station.

There is much activity in Michigan cities. Detroit has completed plans for its finance drive. The University of Michigan's studios at Ann Arbor were the first in the state to get under way. Michigan State College expects its station to be available early in 1954.

In Dade County (Miami), Florida, the voters turned down a proposal that the school board operate a television station, 14,725 to 6,323. The vote, advisory only, was placed on the ballot at the behest of the school board, seeking the approval of the voters on whether it should spend tax money to operate such a station.

Despite the adverse vote, a request by the chairman of the county school board for a construction permit was granted by the FCC. The school board, however, has now voted to assign the permit to a non-profit foundation to be known as The Community Television Foundation of South Florida.

Cincinnati started its drive for the

final \$150,000 needed to complete its financing for an educational TV channel with a dinner of the financing committee held November 16. The city and its surrounding area, including school districts in northern Kentucky, have been organized into 114 geographic units, each assigned a quota of money to raise.

According to *Educational Television News* Oklahoma has prospects of getting two stations on the air by January 1955. A legal opinion states that the State Building Fund "provides adequate funds to service and retire a \$5,000,000 TV Authority bond issue."

### Publications on Educational TV

Recent publications on educational TV include *Tales of Seven Cities and Of Video That Teaches*. Thirty-seven pages, it is published by the National Citizens Committee for Educational Television, Ring Building, Washington 6, D. C. The communities covered include Cincinnati, St. Louis, San Francisco, Seattle, Pittsburgh, Wilmette and Philadelphia.

*TV—A New Community Resource* is "The story of a television workshop for community organization personnel." It is published by Wells Publishing Company, Leonia, New Jersey, 95 pages, priced at \$1.00.

### Community Councils

The September issue of *The Michigan Community News Letter*, distributed by the University of Michigan's School of Education and Extension Service in the interest of community adult education, describes "Community Councils of Michigan in 1953," pointing out "differences in direction." Names of the various councils in the state are listed with a short description of the activities of each.

*Organizing a Community Council* (24 pages) is "a manual prepared by the Committee on Community Organization Projects of the Michigan Council on Adult Education." It has been published joint-

ly by several Michigan colleges and may be secured from the council at the Department of Public Instruction, Lansing 2, Michigan.

### Know Your Community

Leagues of Women Voters in New Jersey have been educating the citizens of their communities by issuing descriptive pamphlets.

*Know Your County—A Study of Monmouth County*, cleverly illustrated by numerous cartoons, was prepared by the Red Bank Region League of Women Voters.

*Know Your County—A Survey of Hunterdon County* contains photographs of the historic county courthouse at Flemington, the county seat, and other interesting landmarks. It is published by the League of Women Voters of Hunterdon County.

*Your Town: Bernardsville* is a "Directory and Guide" published by the League of Women Voters of that community. *Know Your Township* has been prepared by the League of Women Voters of Ewing Township.

*This Is Westfield—A Know Your Town Government Survey* comes from the League of Women Voters of that New Jersey community. It is illustrated by drawings and photographs.

*This is Mercer County—A Survey of the County Government* was prepared and published by three Leagues of Women Voters—Trenton, Ewing Township and the Princeton Community. Included are a map of the county and a chart showing its organizational setup.

All describe the government of the community concerned. Several contain business directories. Price of each is 50 cents.

Skipping to other states, *A Handbook of Town Government*, prepared by the Lexington (Massachusetts) League of Women Voters, is available for 25 cents.

*A Guide to Fairfax County* (Mary-

land) is made up of twenty pages of staggered length crammed full of information on voting and on the county. Attractively printed in two colors—red and green—the pamphlet is sold for ten cents by the County League of Women Voters.

The Women Voters of Hammond, Indiana, with the cooperation of the local Chamber of Commerce, has made available its handbook *Hammond City Government*. Seventy-seven pages, mimeographed, it sets forth the duties of city officials, boards, courts, etc., with salaries and other pertinent data.

### Minneapolis Activities

The Citizens League of Greater Minneapolis has issued a *Directory of Minneapolis and Hennepin County Officials* as a handy reference for members and other interested citizens.

The League's new president, Charles S. Bellows, has suggested that the organization might well concentrate during 1954 on countywide problems. He commented that the league hopes to complete countywide studies of assessment, park planning, hospitals, highways, education and fire and police problems during the current year.

### Constitution Published

The constitution of the City Club of Portland, Oregon, has been published in the *City Club Bulletin* for October 9. The issue also contains a roster of the club's membership.

### New Policy

*The Lens*, publication of the Massachusetts Civic League, has inaugurated a new policy. The paper will publish "authoritative articles on problems of interest and importance." The October issue carries two such stories, "District Court Reorganization," by Livingston Hall, and "Children, the Law and Psychiatry," by Thaddeus P. Krush.



## Technical Assistance to Citizens Discussed

### *Conference Panel Reviews Programs and Techniques*

**T**ECHNICAL assistance to citizens was defined by Weldon Cooper, of the Bureau of Public Administration, University of Virginia, as the act of a civic organization, either governmentally sponsored or privately endowed, providing guidance to groups interested in better government, health projects, welfare developments, educational facilities, etc. With this definition Dr. Cooper, as chairman, opened a panel discussion of the subject at the 1953 National Conference on Government in Richmond.<sup>1</sup>

Harold F. Alderfer, Institute of Local Government, Pennsylvania State College, pointed to three aspects of technical assistance to citizens: (1) legal information concerning elected offices, assigned duties, limits of power, etc.; (2) aid to citizen groups interested in governmental reorganization and various community improvements; (3) basic information on government for the vast numbers of citizens whose education was deficient or devoid of this fundamental area of knowledge. The general lack of statewide citizen action groups able to use the technical assistance provided was deplored. The third aspect of technical assistance, which in effect trains the citizens for participation in public affairs and to use more specialized guidance on public issues, is extremely important.

Glady's M. Kammerer and Ruth Mc-

Quown, both of the University of Kentucky, described the activities of the Kentucky Legislative Research Commission, which contributes materially to the understanding of governmental programs by unofficial citizen groups as well as the state legislature itself. Three principal methods for disseminating the results of the Commission's research have been used. The detailed factual monograph and critical analysis of state agency reports go to a relatively limited audience, but are used as source materials for study groups, radio and television roundtables, and editorials and feature stories in newspapers. Illustrated brochures in a more colorful format are given more general distribution.

Richard Kraft, of the Virginia Division of Planning and Economic Development, pointed out the importance of technical assistance by state agencies to local citizen groups at various stages in their efforts to promote certain programs. Allen D. Manvel, Governments Division, Bureau of the Census, referred to the fact-gathering activities of the Census Bureau as "getting bricks to lay the foundations." These facts in the form of statistics on revenues and expenditures of all levels of government, levels of public employment, indebtedness, etc., are of great use to civic groups which are making serious studies of the programs of their local governments and comparing them with other communities.

Richard S. Childs, chairman of the Executive Committee, National Municipal League, described the ready response which his survey on coroner service has received from medical and legal organizations. Victor C. Hobday, University of Tennessee, discussed the work of the Municipal Technical Advisory Service in assisting citizens who are holding pub-

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<sup>1</sup>This report is based on the notes of Turpin Phillips, Jr., recorder for the session on Technical Assistance to Citizens.

lic office and in helping them interpret the city's programs to the electorate.

Among the questions which received particular attention was one posed by the chairman and addressed to Miss Kammerer: "How do you know that your reports are read?" Her answer: "We find them quoted in various publications, we hear them on TV programs, radio programs, school participation panels, see them in newspaper feature articles, and in letters to the editors."

It was emphasized that the extent to which the reports were used depended in large part upon the manner in which they were presented. There was general agreement with Miss Kammerer's point that "every effort should be made to have a colorful presentation of the facts and figures and numerous graphs, charts and line drawings." In answer to a question Roscoe Martin, Syracuse University, spoke of the need for sound judgment on the part of the agency providing assistance in order to avoid political involvement in local affairs but still provide answers to practical questions involving more than academic issues.

The panel concluded that the citizen groups which utilize technical assistance provided by governmental agencies must come to the support of these agencies when legislative bodies are considering their appropriations. Parallel services rendered by extension programs in the agricultural and engineering fields have been expanded and improved as a result of strong support from the clientele which they serve. Technical assistance to citizens and local governments can be broadened in scope and improved in quality only with such support.

WILLIAM N. CASSELLA, JR.

#### Model Ordinances

The first set of *Model Iowa Ordinances* has just appeared in published form. This project was undertaken three years ago as a cooperative effort of the Insti-

tute of Public Affairs and the College of Law of the State University of Iowa and the League of Iowa Municipalities (Iowa City, price \$10.).

The published models cover municipal government—structure and officers, storage, collection and disposal of refuse, milk and milk products, traffic code, nuisances, planning and zoning, restricted residence districts, trees.

The ordinances are published in loose-leaf form and additions and corrections can be made easily. Plans call for the project to continue until models are prepared on every phase of municipal activity. Although the ordinances are designed for cities and towns of less than 5,000, many of them may be used by larger cities.

The record of cooperation which made this project possible is described by Robert F. Ray in "The League and the Institute of Public Affairs—A Working Team," *League of Iowa Municipalities Monthly Magazine*, November 1953.

#### Bureau Reports

An increasing number of research bureaus and associations are using a compact pocket-sized format for their annual reports. Just received are the Texas Research League's *A Progress Report—1952-53* and the New Jersey Taxpayers Association's *A Good Thing for Jerseyites*. In addition to its more elaborate annual report on its fourth year of work, the Mississippi Economic Council published a program prospectus for its fifth year, together with other information about the council.

#### Research Pamphlets and Articles

##### Alcoholism

ALCOHOLISM. Staff Report to the Alcoholic Study Commission. Frankfort, Kentucky Legislative Research Commission, October 1953. 42 pp.

### **Annexation**

ANNEXATION—WHAT IS THE PRICE? Seattle, Municipal League of Seattle and King County, *Municipal News*, October 17, 1953. 4 pp.

### **Authorities**

THE PHILADELPHIA AIRPORTS IMPROVEMENT AUTHORITY. Philadelphia 7, Bureau of Municipal Research, *Citizen's Business*, October 6, 1953. 3 pp.

### **Commission Government**

GOVERNOR VETOES LEAGUE REVISION OF THE WALSH ACT—ASSEMBLY BILL 641. Veto Message Answered by League Executive Director, James J. Smith. Trenton, New Jersey League of Municipalities, *New Jersey Municipalities*, October 1953. 3 pp.

### **Economic Development**

MECHANICS OF THE URBAN ECONOMIC BASE: THE PROBLEM OF TERMINOLOGY. By Richard B. Andrews. Madison, University of Wisconsin, *Land Economics*, August 1953. 6 pp.

REGIONAL AND COUNTY PATTERNS IN ARIZONA. As Reflected in Data Concerning Non-agricultural Employers, Employees and Wage Payments, by Quarters, 1949-1952. Tucson, University of Arizona, College of Business and Public Administration, Bureau of Business Research, *Arizona Business and Economic Review*, October 1953. 6 pp.

### **Education**

A CRISIS IN SCHOOL SERVICES AND FINANCE. The League Analyzes the Pittsburgh School Budget for 1954. Pittsburgh 19, Pennsylvania Economy League, Inc., Western Division, *P. E. L. Newsletter*, November 1953. 7 pp.

EQUALIZING EDUCATIONAL OPPORTUNITY THROUGH ADOPTION OF COMMUNITY SCHOOL DISTRICTS. St. Paul 1, Minnesota Institute of Governmental Research, Inc., *Bulletin*, October 1953. 7 pp.

A FOUNDATION PROGRAM FOR EDUCATION. Staff Analysis of Advisory Committee Recommendations. Frankfort,

Kentucky Legislative Research Commission, October 1953. 47 pp.

1954 VOCATIONAL SCHOOL BUDGET OUTLOOK. Milwaukee 2, Citizens' Governmental Research Bureau, Inc., *Bulletin*, September 24, 1953. 7 pp.

### **Forms of Government**

FORMS OF MUNICIPAL GOVERNMENT IN UTAH. Salt Lake City 1, Utah Foundation, *Research Report*, October 1953. 6 pp. Charts.

### **Home Rule**

COMPLETE TEXT OF [GEORGIA] SUPREME COURT'S DECISION ON HOME RULE. Athens, Georgia Municipal Association, *Georgia Local Government Journal*, October 1953. 2 pp.

### **Hospitals**

ACTIVITIES OF REGISTERED NURSES IN SMALL KANSAS HOSPITALS. Lawrence, University of Kansas, Governmental Research Center, November 1953. 26 pp.

### **Legislation**

LAWS PASSED BY THE 53RD TEXAS LEGISLATURE AFFECTING LOCAL GOVERNMENTS IN HARRIS COUNTY. Houston, Tax Research Association, November 1953. 8 pp.

### **Legislative Councils**

THE LEGISLATIVE COUNCIL MOVEMENT. By Harold W. Davey. Washington, D. C., American Political Science Association, *American Political Science Review*, September 1953. 13 pp.

### **Legislatures**

SPECIAL SESSION OF JULY 6-17, 1953. An Analysis of the Problem. Baton Rouge, Public Affairs Research Council of Louisiana, *PAR Report*, October 30, 1953. 11 pp.

### **Licensing**

INDIANA LICENSING LAW. By Warner O. Chapman and Oliver P. Field. Bloomington, Indiana University, Department of Government, Bureau of Government Research, 1953. 77 pp. \$1.25.

### **Metropolitan Areas**

EXPANDING URBAN AREA PLACES NEW TRAFFIC LOAD ON COUNTY. Hennepin



County, Minnesota, seeking new sources of revenue to speed construction of permanent-type improvements on its system of primary highways. Bond issue seen as practical solution of income problem. Forces maintaining 400 miles of bituminous roads. By L. P. Zimmerman. Chicago 2, *Better Roads*, October 1953. 3 pp.

THE LEAGUE GETS A NEW JOB. Research for the Metropolitan Study Commission of Allegheny County. Pittsburgh 19, Pennsylvania Economy League, Western Division, *P. E. L. Newsletter*, September-October 1953. 11 pp.

NEEDED URBAN AND METROPOLITAN RESEARCH. Donald J. Bogue, Editor. Oxford (Ohio), Miami University, Scripps Foundation for Research in Population Problems, and University of Chicago, Population Research and Training Center, 1953. 98 pp. \$1.25.

THE WORK LOAD OF METROPOLITAN COUNCILLORS. Open letter. Toronto 5 (Ontario), Bureau of Municipal Research. *Civic Affairs*, November 13, 1953. 8 pp.

### Personnel

BLANKET SURETY BONDS FOR PUBLIC EMPLOYEES. Blanket Bonds Permit Broad Coverage of Municipal Employees. By Richard H. Custer. Madison, League of Wisconsin Municipalities, *The Municipality*. November 1953. 2 pp.

'LITTLE HATCH ACTS' PROVIDE ELECTION-TIME DO'S AND DON'TS FOR PUBLIC SERVANTS. New York, National Civil Service League, *Good Government*, September-October 1953. 5 pp.

### Recreation

RECREATIONAL DEVELOPMENT OF PRAIRIE LAKE, HOLTEN, KANSAS. Lawrence, University of Kansas, Governmental Research Center, 1953. 46 pp.

### Redevelopment

A LOOK AT REDEVELOPMENT IN BOSTON. Boston 8, Municipal Research Bureau, *Bulletin*, November 16, 1953. 4 pp.

### Taxation and Finance

THE AD VALOREM TAX PROCESS. By Lyle C. Kyle. Lawrence, University of

Kansas, Governmental Research Center, *Your Government*, November 15, 1953. 3 pp.

A DECADE OF MISSISSIPPI STATE TAXES. University, University of Mississippi, School of Commerce and Business Administration, Bureau of Public Administration, *Public Administration Survey*, November 1953. 4 pp.

ENGLISH LOCAL GOVERNMENT FINANCE 1930-1951. By A. H. Marshall. London, Westminster, S. W. 1, Institute of Municipal Treasurers & Accountants, *Local Government Finance*, October and November 1953. 7 and 4 pp. respectively.

PENNSYLVANIA TAX CHART. Harrisburg, Pennsylvania State Chamber of Commerce, *Bulletin*, November 1953. 6 pp.

REPORT OF CITIZEN'S FACT-FINDING COMMITTEE APPOINTED BY MAYOR OF SHREVEPORT TO STUDY THE CITY'S FISCAL NEEDS AND PROBLEMS AND RECOMMEND A LONG-RANGE SOLUTION. Shreveport (Louisiana), The Committee, June 1953. 92 pp. Charts, tables.

SPENDING CAUSES TAX BURDEN. Government Costs Need Curtailing. By Ben Hulse. Los Angeles 14, California Taxpayers' Association, *The Tax Digest*, December 1953. 6 pp.

THE STATE OF YOUR STATE'S FINANCES. Springfield, Taxpayers' Federation of Illinois, 1953. 42 pp.

STATE TAXES—HIGHER THAN EVER. Collections Top Old Marks; Enactment of Fewer New Levies May Mark Trend. By Marilyn Gittell. New York 20, The Tax Foundation, Inc., *Tax Review*, October 1953. 4 pp.

THE TAX COLLECTOR—HIS DUTIES AND RESPONSIBILITIES. By George C. Skillman. Trenton, New Jersey State League of Municipalities, *New Jersey Municipalities*, November 1953. 6 pp. 35 cents.

TAX SYSTEM IN UTAH—1953. Salt Lake City 1, Utah Foundation, *Research Report*, November 1953. 6 pp.

# Books in Review

RENEWING OUR CITIES. By Miles L. Colean. New York, Twentieth Century Fund, 1953. x, 181 pp. \$2.50.

In a mercifully short and readable little volume, the Twentieth Century Fund reviews the problem of blight in cities and analyzes with thoughtful care and obviously abundant information the problem of securing orderly renewal of run-down sections before they reach the stage of blight or the lower stage that calls for slum clearance.

The task of looking over the condition of a city for the purpose of identifying decaying sections, and finding means of arresting decay, deserves more attention than it gets and this book, in its examination of promising experiments in certain cities and stressing of causes and possible preventive steps, comes as a contribution of high importance.

R. S. C.

CAREERS FOR COLLEGE GRADUATES IN NEW YORK STATE GOVERNMENT. Albany, New York Civil Service Commission, 1953. 52 pp. Illus.

An attractive and readable brochure which exhibits to college graduates the attractions of working for New York State. The 76,000 full-time employees enjoy a five-day week, with four weeks' vacation with pay and one day monthly of sick leave accumulated to 150 days, some security of tenure and retirement privileges. The character of work in each department is pictorially and interestingly presented. An attractive example of recruiting procedure!

MORE POWER. Report of the Newark Public Library, 1946-1952. By Alexander L. Crosby. Newark (New Jersey), the Library, 1953. 36 pp.

Newark's famously progressive library makes clear in print and fine photography

how important, exciting and fascinating the service of such an institution can be. The story includes a candid poke at TV's competitive effects on circulation. Alexander L. Crosby, whose skill enlivens some of the National Municipal League's pamphlets, designed and authored it, as he did the earlier Newark report, *The Power of Print* (1946), which was widely hailed as the finest reporting in library history.

MUNICIPAL AND INTERGOVERNMENTAL FINANCE IN THE UNITED STATES—1932-1942-1952. Washington, D. C., United States Conference of Mayors, 1953. 32 pp. \$2.00.

NEEDED—NEW MUNICIPAL REVENUES. By Simeon E. Leland. Washington, D. C., United States Conference of Mayors, 1953. 24 pp. \$1.00.

These two pamphlets will serve as useful source materials for the Commission on Intergovernmental Relations. The first was prepared to provide background and factual information for the discussions of the 1953 International Municipal Congress. The second is the paper written by Dr. Leland for the 1953 meeting of the United States Conference of Mayors. The intergovernmental dimension of municipal financial problems is given particular attention.

W. N. C., JR.

OLSON'S NEW DEAL FOR CALIFORNIA. By Robert E. Burke. Berkeley, University of California Press, 1953. 279 pp. \$4.00.

In his preface Dr. Burke limits the usefulness of his book to promoting "an understanding of California politics" and helping California Democrats "to see their situation a little more clearly." Actually, this story of the Olson administration (1938-42) is a grammar

for governors-elect, an experimental dissection for political scientists, and a fascinating "reserve bookshelf" story for students of state government.

Culbert L. Olson, the only Democrat to win California's governorship in the first half of the twentieth century, rose to the leadership of his party and the governor's office on the strength of his advocacy of a "new deal" for California. The explanation for his lack of success in establishing his new social order emerges from the panoramic view of Olson's administration unfolded by Burke. The telling is a lesson in politics.

JOHN P. KEITH

## Additional Books and Pamphlets

(See also Researcher's Digest and other departments)

### *Accounting*

CODIFICATION OF ACCOUNTS. Manhattan (Kansas), The City Manager, 1953. 18 pp.

### *Air Pollution*

AIR POLLUTION ABATEMENT MANUAL. GAS AND VAPOR ABATEMENT. (Chapter 10.) Washington 5, D. C., Manufacturing Chemists' Association, Inc., 1953. 29 pp.

### *Atomic Energy*

THE IMPACT OF ATOMIC ENERGY. Edited by Robert A. Dahl. Philadelphia, The American Academy of Political and Social Science, *The Annals*, November 1953. vii, 206 pp. \$2.00.

### *City Administrators*

APPOINTED MUNICIPAL ADMINISTRATORS UNDER MAYORS. A Review of the Precedents. By Richard S. Childs. New York, Citizens Union Research Foundation, Inc., October 1953. 12 pp.

### *City Councils*

FORMALIZATION OF COMMISSION [COUNCIL] PROCEDURE AND MINUTES. Manhattan (Kansas), Office of City Manager, 1953. 9 pp.

### *Civic Centers*

CIVIC AND CULTURAL CENTERS. A Planning Bibliography. By D. Natelle Isley and Leo J. Zuber. Atlanta (Georgia), Metropolitan Planning Commission, March 1953. 7 pp.

### *Civil Service*

STAFF REPORT ON THE DEPARTMENT OF CIVIL SERVICE. Albany, New York Temporary State Commission on Coordination of State Activities. 1953. 750 pp.

### *Education*

THE COMMON CORE OF STATE EDUCATIONAL INFORMATION. By Paul L. Reason, Emery M. Foster and Robert F. Will. Washington, D. C., U. S. Department of Health, Education and Welfare, Office of Education, 1953. xvi, 116 pp. 35 cents.

FLORIDA'S SCHOOL FINANCING PROGRAM. An Address by The Honorable Thomas D. Bailey before The Municipal Forum of New York. New York, The Forum, November 13, 1953. 16 pp. (Apply The Forum, c/o Bank of New York, 48 Wall Street, New York 5.)

### *Insurance*

INSURING AGAINST THE HAZARDS COMMON IN PUBLIC ADMINISTRATION. A symposium of insurance practices and kinds of insurance commonly obtained by municipalities in Canada and the United States. Chicago 37, Municipal Finance Officers Association of the United States and Canada, 1953. 12 pp. \$1.00.

STATE AND MUNICIPAL SELF-INSURANCE. By George S. Hanson. New York 38, National Association of Insurance Agents, 1953. 72 pp.

### *Legislation*

1953 LAWS OF INTEREST TO NEW JERSEY MUNICIPALITIES. Third Annual Edition. Trenton 8, New Jersey State League of Municipalities, 1953. xi, 115 pp. \$1.00.

### *Marinas*

THE MODERN MARINA. A Sound Business Opportunity for Community, In-



vestor and Operator. New York 17, National Association of Engine and Boat Manufacturers, 1953. 61 pp. \$1.00.

### ***Municipal Government***

TOWARD A BETTER CHICAGO. By Robert E. Merriam. Address before the Junior Association of Commerce and Industry. Chicago, The Association, March 31, 1953. 15 pp.

### ***Population Statistics***

ESTIMATES OF THE POPULATION OF STATES: July 1, 1950 to 1952. Washington 25, D. C., U. S. Department of Commerce, Bureau of the Census, 1953, 4 pp. 5 cents.

FINAL REPORT OF THE JOINT LEGISLATIVE COMMITTEE TO STUDY THE EFFECT OF THE 1950 CENSUS ON CERTAIN STATUTES. Submitted to the New Jersey Senate and General Assembly. Trenton, The Committee, 1953. 57 pp.

MOBILITY OF THE POPULATION OF THE UNITED STATES, APRIL 1952 TO APRIL 1953. Washington 25, U. S. Department of Commerce, Bureau of the Census, 1953, 12 pp. 10 cents.

### ***Public Administration***

THE VALUE OF MANUALS. A comprehensive discussion of the need for manuals together with a presentation of the essential items that should be included in an administrative manual. Chicago 37, Municipal Finance Officers Association of the United States and Canada, 1953. 8 pp. \$1.00.

### ***Public Health***

PUBLIC HEALTH. Thirteenth Report of the Special Commission on the Structure of the State Government, Common-

wealth of Massachusetts. Boston, The Commission, 1953. 79 pp.

### ***Public Power***

POWER REQUIREMENTS AND SUPPLY, MISSOURI RIVER REGION. Chicago 7, Missouri Basin Inter-Agency Committee, Subcommittee on Electric Power, May 1953. Variousy paged.

### ***Recreation***

COMPARATIVE DATA ON FINANCES AND PERSONNEL OF PUBLIC RECREATION AGENCIES, 1953-1954. Sacramento 14, California Recreation Commission, October 1953. 41 pp.

DIRECTORY OF PUBLIC RECREATION AND PARK AGENCIES PROVIDING YEAR-ROUND SERVICES. Sacramento 14, California Recreation Commission, October 1953. 15 pp.

A SOCIAL PROGRAM FOR OLDER PEOPLE. By Jerome Kaplan. Minneapolis 14, University of Minnesota Press, xiii, 158 pp. \$3.00.

### ***Statehood***

STATEHOOD FOR HAWAII AND ALASKA. Edited by Edward Latham. (The Reference Shelf, Vol. 25, No. 5.) New York, H. W. Wilson Company, 1953. 197 pp. \$1.75.

### ***Taxation and Finance***

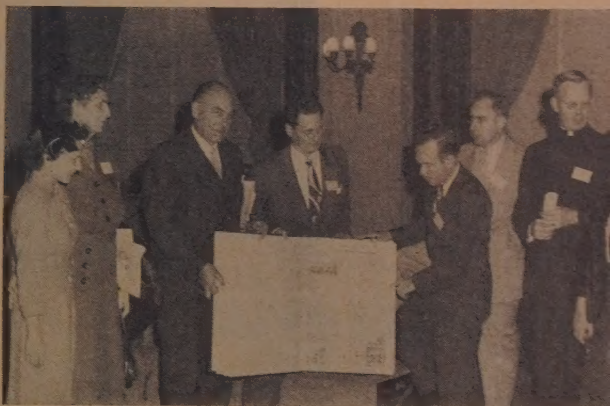
TOTAL TAX COLLECTIONS IN 1952. Princeton (New Jersey), Tax Institute, Inc., *Tax Policy*, September 1953. 8 pp. 25 cents.

### ***Traffic Safety***

RED STOP SIGN BACKGROUND MATERIAL. St. Paul 6, Minnesota Mining and Manufacturing Company, November 1953. 5 pp.



Above—Congressman J. Vaughan Gary, of Virginia, speaking at the “kick-off” of the “Youth in Civic Affairs” program, which reached over 7,000 high school and college students in Richmond during the 59th National Conference on Government.



Right—Mrs. J. L. Blair Buck (second from left), George Gallup and Mrs. Hiram Houghton (extreme right), All-America Cities jurists, with the Flint, Michigan, delegation.

Below—George D. Braden speaking at the “More Responsible States” session. Left to right, W. Brooke Graves, Charles B. Coates, Charlton F. Chute, Frank C. Moore (presiding), Mrs. Tom Ragland, Mr. Braden and Albert L. Sturm.







Above—Hohen Foster, mayor of Phoenix, addresses panel at the Richmond Conference. Left to right, Dr. Edward E. Haddock, John B. Gage, Mark S. Matthews, William T. Middleton, Norman H. Peterson, George S. Van Schaick, Mayor Foster, Bayard H. Faulkner and Cecil Morgan.



Below—L. E. Marlowe chats with Mayor Paul Goebel of Grand Rapids.



Above—George H. Gallup spoke to students at Virginia Union University. With him are Mrs. Eugene Sydnor, David Ragland, Professor Charles W. Florence and Ed. P. Phillips.

Left—Frank C. Moore spoke November 10 on "Citizens at Work."

Right—Mrs. Siegel W. Judd and Mrs. Maurice H. Noun of the League, discuss the role of women in civic campaigns with Mrs. John G. Lee (right), president of the U. S. League of Women Voters.

